

County of San Luis Obispo



TAX RATE INFORMATION & ASSESSED VALUATIONS

2013 – 2014

Prepared under the direction of
James P. Erb, Auditor-Controller/Treasurer/Tax Collector

ASSESSED VALUES

&

TAX RATE INFORMATION

ASSESSED VALUES AND TAX INFORMATION

Assessed Values

Property subject to general property taxation in San Luis Obispo County is assessed at its full cash value. Section 2 of Article XIII A of the California Constitution states that full cash value means the County Assessor's valuation of real property as shown on the 1975-76 tax bill under "Full Cash Value" increased by no more than 2% per year or, thereafter, the appraised value of real property when purchased, newly constructed, or when a change in ownership has occurred after the 1975 assessment. Following reappraisal due to purchase, construction, or change of ownership, the new taxable value, known as the base year value, can then be increased by no more than 2% per year.

Lien Date

Except as otherwise specifically provided, all tax liens attach annually as of 12:01 A.M. on the first day of January preceding the fiscal year for which the taxes are levied (Revenue & Taxation (R&T) Code Section 2192).

Supplemental Assessments

Chapter 3.5 of part 0.5 of Division 1 of the California Revenue and Taxation Code is titled "Change in Ownership and New Construction after the Lien Date". It provides for supplemental assessments to be added to a supplemental roll whenever new construction is completed and whenever real property changes ownership. This real property is to be appraised as of the date of the event (i.e. Change in Ownership or Completion of Construction). The various taxing agencies within San Luis Obispo County with the exception of public schools, receive their portion of the current taxes generated from the supplemental roll pursuant to the provisions of the Assembly Bill 8 process while public schools receive their portion of the taxes in relation to their "Average Daily Attendance". Taxes billed within the months of November through June are delinquent thirty (30) days after the last day of the month in which they were billed. If billed within the months of July through October, the delinquent dates are the same as secured taxes noted below.

Secured Taxes

Taxes on secured property are payable in two equal installments. The first installment is due November 1st each year and, if unpaid, is delinquent December 10th at 5:00 P.M. thereafter a delinquent penalty of 10% is attached to it (R&T Code Section 2701 & 2704). The second installment is due February 1st each year and, if unpaid, is delinquent April 10th at 5:00 P.M. thereafter a delinquent penalty of 10% is attached to it (R&T Code Section 2702 & 2705). If December 10th or April 10th falls on Saturday, Sunday or a legal holiday, the time of delinquency is 5:00 P.M. on the next business day (R&T Code Section 2705.5). After the second installment is delinquent, the Tax Collector will collect a cost of twenty dollars (\$20.00) for preparing the delinquent roll and publishing a delinquent list (R&T Code Section 2706). Taxes due on property acquired by public agencies, such as the federal, state or local government, will be prorated to the date of acquisition by such public agency (R&T Code Sections 5081 through 5091). On July 1st, any taxes remaining unpaid begin accruing an additional penalty at the rate of 1½% per month until paid (R&T Code Section 4103).

Tax Rate

Under Article XIII A of the California Constitution, the tax rate is limited to a maximum of one dollar (\$1) per hundred dollars (\$100) of assessed valuation plus amounts levied for bonded indebtedness approved by the voters. For the 2013-14 fiscal year, the actual tax rates levied in SLO County range from \$1.00400 to \$1.08550, depending on the location of the property.

Tax Levy Distribution

The report entitled "AB-8 Revenue Estimates" lists all taxing jurisdictions within San Luis Obispo which receive a portion of the one dollar (\$1) rate levied and collected countywide. The methods used for distributing these dollars are specified in the Revenue and Taxation Code. In recent years, several legislative bills have been passed that currently shift approximately \$50.7 million dollars annually away from San Luis Obispo County, Cities and Special Districts, which is deposited into the Educational Revenue Augmentation Fund (ERAF) from which the Sales & Use Tax and the Vehicle License Fees in Lieu of Property Taxes are deducted and then the balance, if any, is allocated to the various School Districts within San Luis Obispo County which reduces the State's responsibility to schools and helps balance the State's budget. These amounts change annually in proportion to the growth in local assessed values and sales taxes. The cumulative ERAF shift from local agencies for the period 1992-93 through 2013-14 now totals \$766.6 million.

Teeter Alternative Distribution Method

In 1993-94, the County of San Luis Obispo adopted the "Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds" provided for in Revenue and Taxation Code Sections 4701 - 4717, commonly known as the "Teeter Plan". The Teeter Plan has no impact on tax assessments, tax rates, or collection procedures. It merely changes the way the collections of delinquent taxes and penalties are distributed among the taxing agencies. Those agencies affected by the Teeter Plan receive the entire current years property tax levy each year without regard to delinquencies, but future penalties collected are distributed to the Tax Loss Reserve Fund, as required under the law. In fiscal year 2001-2002, the San Luis Obispo County Board of Supervisors removed the State assessed unitary tax roll from coverage under the Teeter distribution method.

Proposition 8 – Assessed Value Reductions

A Proposition 8 reduction is a form of temporary assessment relief mandated by Revenue & Taxation Code §51 that may be applied when a property's taxable value exceeds the current market value (the price your property would sell for on the open market as of the January 1st lien date). The San Luis Obispo County Assessor, after reviewing a total 47,301 properties, was able to remove 5,200 previously reduced parcels, for a current year total of 37,012 parcels that remain under the Proposition 8 assessment relief. With partial or full value restoration of numerous parcels, the total net value change resulting from Proposition 8 was a positive \$278,598,193 for the 2013-2014 fiscal year. Since the beginning of the current real estate market downturn, over \$5 billion in cumulative assessed value has been removed from the San Luis Obispo County assessment roll.

**COUNTY OF SAN LUIS OBISPO
COUNTYWIDE ASSESSED VALUES & EXEMPTIONS
FOR FISCAL YEAR 2013-2014**

		SECURED ASSESSED VALUES				UNSECURED ASSESSED VALUES					
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE
LOCALLY ASSESSED											
SAN LUIS OBISPO COUNTYWIDE	Sec'd	40,008,102,218	(649,975,710)	39,358,126,508	(329,898,112)	39,028,228,396	1,125,202,548	(55,406,820)	1,069,795,728	(42,000)	1,069,753,728
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,144,010	0	6,144,010	0	6,144,010					
SUB-TOTAL		40,014,246,228	(649,975,710)	39,364,270,518	(329,898,112)	39,034,372,406	1,125,202,548	(55,406,820)	1,069,795,728	(42,000)	1,069,753,728
AIRCRAFT	Aircraft						70,428,050	(1,208,150)	69,219,900	0	69,219,900
TOTAL LOCALLY ASSESSED		40,014,246,228	(649,975,710)	39,364,270,518	(329,898,112)	39,034,372,406	1,195,630,598	(56,614,970)	1,139,015,628	(42,000)	1,138,973,628
							(2)				
STATE ASSESSED											
LOCAL UTILITY (NON-UNITARY)	Sec'd	34,364,427	0	34,364,427	0	34,364,427					
UNITARY RAILROAD	Unitary	7,458,112	0	7,458,112	0	7,458,112					
UNITARY	Unitary	2,844,776,301	0	2,844,776,301		2,844,776,301					
TOTAL STATE ASSESSED		2,886,598,840	0	2,886,598,840	0	2,886,598,840					
TOTAL SECURED ASSESSED VALUES	Sec'd	40,042,466,645	(649,975,710)	39,392,490,935	(329,898,112)	39,062,592,823					
TOTAL UNITARY ASSESSED VALUES	Unitary	2,858,378,423	0	2,858,378,423	0	2,858,378,423					
TOTAL COMBINED ASSESSED VALUES		42,900,845,068	(649,975,710)	42,250,869,358	(329,898,112)	41,920,971,246					
		(1)									

(1) Numbering indicates in which column of 10 yr assessed value schedule the figure should be entered.

COMBINED SECURED, UNSECURED & UNITARY ASSESSED VALUES							TOTAL OF COMBINED EXEMPTIONS
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	
LOCALLY ASSESSED - SECURED & UNSECURED							
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	41,133,304,766	(705,382,530)	40,427,922,236	(329,940,112)	40,097,982,124	(1,035,322,642)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,144,010	0	6,144,010	0	6,144,010	0
SUB-TOTAL LOCALLY ASSESSED		41,139,448,776	(705,382,530)	40,434,066,246	(329,940,112)	40,104,126,134	(1,035,322,642)
AIRCRAFT	Aircraft	70,428,050	(1,208,150)	69,219,900	0	69,219,900	(1,208,150)
TOTAL LOCALLY ASSESSED		41,209,876,826	(706,590,680)	40,503,286,146	(329,940,112)	40,173,346,034	(1,036,530,792)
STATE ASSESSED							
LOCAL UTILITY	Secured	34,364,427	0	34,364,427	0	34,364,427	0
UNITARY	Unitary	2,852,234,413	0	2,852,234,413	0	2,852,234,413	0
TOTAL STATE ASSESSED		2,886,598,840	0	2,886,598,840	0	2,886,598,840	0
COMBINED ASSESSED VALUES							
SUB-TOTAL COMBINED ASSESSED VALUES	Uns/Unit	44,026,047,616	(705,382,530)	43,320,665,086	(329,940,112)	42,990,724,974	(1,035,322,642)
AIRCRAFT	Aircraft	70,428,050	(1,208,150)	69,219,900	0	69,219,900	(1,208,150)
TOTAL COMBINED ASSESSED VALUES	All	44,096,475,666	(706,590,680)	43,389,884,986	(329,940,112)	43,059,944,874	(1,036,530,792)
						(4)	(3)

**COUNTY OF SAN LUIS OBISPO
 ASSESSED VALUES - EXEMPTIONS - TAX RATES
 2013-2014**

FUND NUMBERS	DISTRICT	SECURED				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
COUNTYWIDE										
0001	SAN LUIS OBISPO COUNTY	39,392,490,935	329,898,112	39,062,592,823	1.00000	69,219,900	1,069,795,728	42,000	1,069,753,728	1.00000
0112 0114	UNITARY RAILROAD	7,458,112		7,458,112	0.04293				0	0.03744
0113 0114	UNITARY	2,838,632,291		2,838,632,291	0.04293				0	0.03744
0113 0114	LOCAL UNITARY (Pipeline Right-of-Way) AIRCRAFT	6,144,010		6,144,010	0.04293				0	0.03744
COUNTYWIDE TOTAL		42,244,725,348	329,898,112	41,914,827,236		69,219,900	1,069,795,728	42,000	1,069,753,728	
0007	AIR POLLUTION CONTROL	39,392,490,935	329,898,112	39,062,592,823		69,219,900	1,069,795,728	42,000	1,069,753,728	
SPECIAL REVENUE FUNDS										
0002	ROADS	18,870,047,403	148,976,010	18,721,071,393		54,803,176	360,274,913	7,000	360,267,913	
0026	COUNTY LIBRARY	35,879,544,776	293,482,712	35,586,062,064		54,803,176	885,515,940	42,000	885,473,940	
CEMETERY DISTRICTS										
0836	ADELAIDA CEMETERY	306,104,951	1,761,200	304,343,751			9,041,062		9,041,062	
0837	ARROYO GRANDE CEMETERY	8,493,290,484	73,170,137	8,420,120,347		447,233	152,850,184		152,850,184	
0843	ATASCADERO CEMETERY	3,253,790,797	42,789,600	3,211,001,197			67,682,376		67,682,376	
0844	CAMBRIA CEMETERY	2,085,224,676	11,489,800	2,073,734,876			16,442,033		16,442,033	
0845	CAYUCOS-MORRO BAY CEMETERY	2,995,503,861	18,324,065	2,977,179,796			34,109,660		34,109,660	
0846	* ESTRELLA CEMETERY	512,127,163	3,662,400	508,464,763		14,483,609	65,119,855		65,119,855	
0847	PASO ROBLES CEMETERY	4,913,895,495	48,317,542	4,865,577,953		3,361,112	129,909,960		129,909,960	
0851	SAN MIGUEL CEMETERY	841,184,078	6,067,600	835,116,478			13,470,221		13,470,221	
0852	SANTA MARGARITA CEMETERY	357,836,331	3,784,200	354,052,131			11,232,574		11,232,574	
0853	SHANDON CEMETERY	211,269,663	1,342,600	209,927,063			3,085,708		3,085,708	
0854	TEMPLETON CEMETERY	1,861,539,667	14,780,732	1,846,758,935		168,131	105,617,799		105,617,799	
CITIES										
0227 1101	ARROYO GRANDE & FIRE STA BOND	2,300,046,365	26,614,912	2,273,431,453	0.00817		45,362,799		45,362,799	0.00817
0229	ATASCADERO	2,950,904,531	38,690,400	2,912,214,131			66,026,065		66,026,065	
0231	GROVER BEACH	1,271,447,619	12,511,800	1,258,935,819			38,299,020		38,299,020	
0528	GROVER BEACH STREET LIGHTING	587,084,268		587,084,268			0		0	

**COUNTY OF SAN LUIS OBISPO
 ASSESSED VALUES - EXEMPTIONS - TAX RATES
 2013-2014**

FUND NUMBERS	DISTRICT	SECURED				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
<u>CITIES (cont'd)</u>										
0232		MORRO BAY	1,879,807,373	13,187,865	1,866,619,508					
0233	1125	PASO ROBLES & 1999 BOND	3,512,946,159	36,415,400	3,476,530,759	0.06960	14,416,724	40,276,624	35,000	40,241,624
0234		PISMO BEACH	2,454,598,066	12,174,425	2,442,423,641			184,279,788		184,279,788
0235		SAN LUIS OBISPO	6,152,693,419	41,327,300	6,111,366,119			39,650,287		39,650,287
								295,626,232		295,626,232
<u>COMMUNITY SERVICE DISTRICTS</u>										
0895		AVILA BEACH	173,903,562	138,600	173,764,962			1,782,882		1,782,882
0896		AVILA BEACH IMPRVMT DIST #1	167,252,623	138,600	167,114,023			1,782,882		1,782,882
0474		CALIFORNIA VALLEY	47,701,243	392,000	47,309,243			21,686		21,686
0476		CAMBRIA	1,812,248,218	10,796,800	1,801,451,418			8,929,810		8,929,810
0485		CRESTON HILLS	13,662,709	49,000	13,613,709			133,246		133,246
0486		GROUND SQUIRREL HOLLOW	112,927,214	1,577,800	111,349,414			23,278		23,278
0781		HERITAGE RANCH	353,515,742	4,023,600	349,492,142			1,987,611		1,987,611
0479		INDEPENDENCE RANCH	36,088,163	455,000	35,633,163			13,046		13,046
0483		LINNE	39,244,815	441,000	38,803,815			28,759		28,759
0471		LOS OSOS	1,628,450,060	21,381,936	1,607,068,124			22,394,957		22,394,957
0747		LOS OSOS ZONE A (Water)	698,013,251	10,313,800	687,699,451			2,022,077		2,022,077
0748		LOS OSOS ZONE B (Fire)	1,625,011,952	21,353,936	1,603,658,016			22,394,957		22,394,957
0750		LOS OSOS ZONE D (Lighting)	108,269,979	805,000	107,464,979			0		0
0751		LOS OSOS ZONE E (Septic-Ltg)	16,616,635	308,000	16,308,635			0		0
0752		LOS OSOS ZONE F (Septic-Ltg)	50,742,824	728,000	50,014,824			0		0
0756		LOS OSOS ZONE G	200,756,322	3,353,000	197,403,322			89,205		89,205
0757		LOS OSOS ZONE H	51,148,007	693,000	50,455,007			39,554		39,554
0762		LOS OSOS ZONE J	1,651,059,076	21,654,936	1,629,404,140			22,667,383		22,667,383
0763		LOS OSOS ZONE K	1,530,073,919	20,422,936	1,509,650,983			22,335,853		22,335,853
0475		NIPOMO	1,323,642,210	16,577,400	1,307,064,810			14,660,628		14,660,628
0480		NIPOMO SEWER MTNCE	13,433,218		13,433,218			14,314		14,314
0481		NIPOMO DRAIN MTNCE	13,433,218		13,433,218			14,314		14,314
0811		OCEANO	517,617,734	5,962,200	511,655,534		447,233	10,008,140		10,008,140
0369		SAN MIGUEL	207,257,756	2,140,600	205,117,156			1,928,627		1,928,627
0827		SAN MIGUEL FIRE	207,257,756	2,140,600	205,117,156			1,928,627		1,928,627
0693		SAN MIGUEL LIGHTING	118,570,615	1,846,600	116,724,015			1,017,539		1,017,539
0803		SAN MIGUEL SANITATION	111,344,860	1,741,600	109,603,260			1,017,539		1,017,539
	1172	SAN MIGUEL WTRWKS 1A BOND	9,552,954	203,000	9,349,954	0.00000		0		0
0477		SAN SIMEON ACRES	82,290,634	322,000	81,968,634			2,068,912		2,068,912
0484		SQUIRE CANYON	35,273,584	364,000	34,909,584			5,624		5,624
0478		TEMPLETON	941,480,042	9,270,959	932,209,083			43,761,752		43,761,752

**COUNTY OF SAN LUIS OBISPO
 ASSESSED VALUES - EXEMPTIONS - TAX RATES
 2013-2014**

FUND NUMBERS	DISTRICT	SECURED				AIRCRAFT (Not in totals)	UNSECURED				
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE	
							These values do not include of aircraft				
	COUNTY SERVICE AREAS										
0723	COUNTY SERVICE AREA # 1	180,894,311	4,160,800	176,733,511							0
0724	COUNTY SERVICE AREA # 1 ZONE A	35,246,464	1,022,000	34,224,464				2,559,545			2,559,545
0725	COUNTY SERVICE AREA # 1 ZONE B	14,419,907	327,600	14,092,307				233,845			233,845
0726	COUNTY SERVICE AREA # 1 ZONE C	33,937,262	560,000	33,377,262				0			0
0727	COUNTY SERVICE AREA # 1 ZONE D	14,182,458	504,000	13,678,458				0			0
0741	COUNTY SERVICE AREA # 7	235,630,306	553,000	235,077,306				27,700			27,700
0742	COUNTY SERVICE AREA # 7 ZONE A	196,924,030	490,000	196,434,030				7,987,237			7,987,237
0743	COUNTY SERVICE AREA # 7 ZONE B	42,577,663	63,000	42,514,663				0			0
0755	COUNTY SERVICE AREA # 10	943,894,179	3,890,200	940,003,979				7,987,237			7,987,237
0675	COUNTY SERVICE AREA # 10 ZONE A	333,632,943	1,614,200	332,018,743				3,162,486			3,162,486
0761	COUNTY SERVICE AREA # 12	89,291,102	271,600	89,019,502				10,000			10,000
0773	COUNTY SERVICE AREA # 16	45,012,416	943,600	44,068,816				1,219,484			1,219,484
1189	COUNTY SERVICE AREA # 16-1 BOND	36,290,488	782,600	35,507,888	0.02770			0			0
0775	COUNTY SERVICE AREA # 17	48,164,579	392,000	47,772,579				0			0
0777	COUNTY SERVICE AREA # 18	278,163,244	2,318,400	275,844,844				47,886			47,886
0694	COUNTY SERVICE AREA # 23	105,827,764	1,755,600	104,072,164				459,223			459,223
								3,305,586			3,305,586
	COUNTY WATER DISTRICTS										
0166	GARDEN FARMS WATER	23,081,278	469,000	22,612,278				16,656			16,656
0198	* SANTA MARIA VALLEY WATER	72,872,761		72,872,761				0			0
	FIRE DISTRICTS										
0825	CAYUCOS FIRE	936,481,739	3,876,200	932,605,539				3,162,486			3,162,486
0831	SANTA MARGARITA FIRE	105,827,764	1,755,600	104,072,164				3,305,586			3,305,586
	FLOOD CONTROL DISTRICTS										
0651	FLOOD CONTROL ZONE 1	132,832,006	1,214,800	131,617,206		447,233		2,679,472			2,679,472
0652	FLOOD CONTROL ZONE 1A	45,623,059	740,600	44,882,459				1,361,564			1,361,564
0654	FLOOD CONTROL ZONE 3	6,861,496,522	58,797,737	6,802,698,785		447,233		140,554,520			140,554,520
1042	LOPEZ DAM RETROFIT BOND	6,861,496,522	58,797,737	6,802,698,785	0.00992	447,233		140,554,520			140,554,520
0656	FLOOD CONTROL ZONE 4	91,230,981	56,000	91,174,981				16,061,496			16,061,496
0662	FLOOD CONTROL ZONE 9	7,730,229,762	49,032,900	7,681,196,862		50,724,777		343,373,489			343,373,489
0666	FLOOD CONTROL ZONE 16	177,327,379	2,779,000	174,548,379				628,606			628,606
0643	SLO COUNTY FLOOD CONTROL	39,392,490,935	329,898,112	39,062,592,823		69,219,900		1,069,795,728	42,000		1,069,753,728
0646	STATE WATER CONTRACT	39,392,490,935	329,898,112	39,062,592,823	0.00400	69,219,900		1,069,795,728	42,000		1,069,753,728
0647	NACIMIENTO WATER CONTRACT	39,392,490,935	329,898,112	39,062,592,823		69,219,900		1,069,795,728	42,000		1,069,753,728

**COUNTY OF SAN LUIS OBISPO
 ASSESSED VALUES - EXEMPTIONS - TAX RATES
 2013-2014**

FUND NUMBERS	DISTRICT	SECURED				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
	<u>HARBOR DISTRICT</u>									
0473	PORT SAN LUIS HARBOR	18,135,639,874	141,081,337	17,994,558,537	51,172,010	509,323,780		509,323,780		
	<u>HOSPITAL DISTRICT</u>									
0213	CAMBRIA HEALTH CARE	2,083,558,321	11,489,800	2,072,068,521		16,442,033		16,442,033		
	<u>LIGHTING DISTRICTS</u>									
0687	NIPOMO LIGHTING	740,055,245	10,399,200	729,656,045		13,927,535		13,927,535		
	<u>RESOURCE CONSERVATION DISTRICTS</u>									
0368	*CACHUMA RCD	111,453,806		111,453,806		0		0		
0858	SAN LUIS COASTAL RCD	3,441,703,000		3,441,703,000		0		0		
	<u>SANITATION DISTRICTS</u>									
0223	CAYUCOS SANITARY	937,161,694	3,869,200	933,292,494		3,162,486		3,162,486		
0819	SOUTH SLO CO SANITATION	4,126,474,262		4,126,474,262		14,194,442		14,194,442		
	<u>SCHOOL DISTRICTS</u>									
	<u>ELEMENTARY</u>									
1228	*SANTA MARIA/BONITA JOINT ELEM	343,718	7,000	336,718		0		0		
	<u>HIGH SCHOOL DISTRICTS</u>									
1227	1525 SANTA MARIA JT UN HIGH & 2000 BONDS	343,718	7,000	336,718	0.02559	0		0	0.02484	
1227	1526 *SANTA MARIA JT UN HIGH & 2004 BONDS	343,718	7,000	336,718	0.01963	0		0	0.01963	

**COUNTY OF SAN LUIS OBISPO
 ASSESSED VALUES - EXEMPTIONS - TAX RATES
 2013-2014**

FUND NUMBERS	DISTRICT	SECURED				AIRCRAFT (Not in totals)	UNSECURED				
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE	
SCHOOL DISTRICTS (cont'd)											
UNIFIED SCHOOL DISTRICTS											
1273	1276	ATASCADERO UNIF & GO BOND 2010 A	4,073,554,808	49,366,800	4,024,188,008	0.04519		89,127,221		89,127,221	0.04519
1223	1548	COAST UNIFIED & GO BOND 1998 A	3,106,704,308	15,660,000	3,091,044,308	0.00664		23,555,225		23,555,225	0.00664
1292	1550	COAST UNIFIED & GO BOND 2002 A	2,091,646,186	11,503,800	2,080,142,386	0.03410		16,499,983		16,499,983	0.03410
1205	1512	CAYUCOS ELEM & GO BOND 2004 A&B	1,015,058,122	4,156,200	1,010,901,922	0.02641		7,055,242	0	7,055,242	0.02641
	1514	CAYUCOS ELEM & GO BOND 2006 A	1,015,058,122	4,156,200	1,010,901,922	0.01790		7,055,242	0	7,055,242	0.01790
1211		* CUYAMA JOINT UNIFIED	38,321,902	21,000	38,300,902			1,821,532	0	1,821,532	
1253	1249	LUCIA MAR UNIF & GO BOND 97 A, 2005 A	10,937,040,637	99,823,337	10,837,217,300	0.01534	447,233	198,655,060	0	198,655,060	0.01494
	1251	LUCIA MAR UNIFIED & BOND 2004 A, 2006	10,937,040,637	99,823,337	10,837,217,300	0.02460	447,233	198,655,060	0	198,655,060	0.02460
1225	1570	* PASO UNIFIED & GO BOND	6,723,552,445	59,899,742	6,663,652,703	0.01190	17,844,721	239,287,699	0	239,287,699	0.01190
1217		* PLEASANT VALLEY JT UN ELEM	186,200,979	1,001,000	185,199,979		66,885	10,555,452	0	10,555,452	
1221	1549	* SAN MIGUEL JT UN ELEM & 2000 A	852,778,182	6,227,200	846,550,982	0.04413		13,470,221	0	13,470,221	0.04413
1234		SAN LUIS COASTAL UNIFIED	12,468,067,253	88,683,301	12,379,383,952		50,724,777	422,556,709	42,000	422,514,709	
1293	1547	* SHANDON UNIFIED & GO BOND 2004 A	240,221,420	1,356,600	238,864,820		35,038	7,816,443	0	7,816,443	
1231		TEMPLETON UNIFIED	1,804,684,444	15,080,332	1,789,604,112		168,131	86,975,839	0	86,975,839	
COMMUNITY COLLEGE DISTRICTS											
1303		SAN LUIS OBISPO COMM COLL	39,354,169,033	329,877,112	39,024,291,921		69,219,900	1,067,974,196	42,000	1,067,932,196	
1309	1534	* ALLAN HANCOCK JT COMM COLL & BOND	38,321,902	21,000	38,300,902	0.02500		1,821,532	0	1,821,532	0.02500
1308		COUNTY SCHOOL SERVICE FUND	39,392,490,935	329,898,112	39,062,592,823		69,219,900	1,069,795,728	42,000	1,069,753,728	
		* JOINT COUNTY DISTRICT	↑ Net of Other Exemptions					↑ Net of Other Exemptions			

**COUNTY OF SAN LUIS OBISPO
LOCAL AND UNITARY ROLL COMPARISONS
FOR VARIOUS YEARS**

FISCAL YEAR	ADJUSTED GROSS SECURED	ADJUSTED GROSS UNSECURED	ADJUSTED GROSS UNITARY	TOTAL ROLL	PERCENTAGE OF TOTAL ROLL	
					LOCAL	UNITARY
2000-01	18,340,663,622	673,602,698	3,060,668,454	22,074,934,774	86.14%	13.86%
2001-02	20,104,042,147	765,597,948	2,590,752,260	23,460,392,355	88.96%	11.04%
2002-03	22,069,868,076	804,796,670	2,690,419,300	25,565,084,046	89.48%	10.52%
2003-04	24,194,966,645	793,642,709	2,625,987,350	27,614,596,704	90.49%	9.51%
2004-05	26,898,200,858	783,693,964	2,557,475,808	30,239,370,630	91.54%	8.46%
2005-06	30,003,411,779	834,976,246	2,625,604,869	33,463,992,894	92.15%	7.85%
2006-07	33,940,801,275	881,330,172	2,541,394,414	37,363,525,861	93.20%	6.80%
2007-08	37,149,156,516	935,965,731	2,647,163,331	40,732,285,578	93.50%	6.50%
2008-09	39,096,771,825	1,017,950,319	2,742,198,403	42,856,920,547	93.60%	6.40%
2009-10	38,912,651,331	1,026,240,151	2,747,039,407	42,685,930,889	93.56%	6.44%
2010-11	38,516,741,681	996,545,637	2,791,490,991	42,304,778,309	93.40%	6.60%
2011-12	37,811,193,850	971,608,836	2,837,487,185	41,620,289,871	93.18%	6.82%
2012-13	38,119,799,087	1,008,518,164	2,928,117,019	42,056,434,270	93.04%	6.96%
2013-14	39,392,490,935	1,069,795,728	2,858,378,423	43,320,665,086	93.40%	6.60%

Values are net of "Other Exemptions", exclusive of Aircraft and prior to Homeowner's Exemption

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2011-2012 THROUGH 2013-2014

FUND NUMBERS	DISTRICT	2010-2011	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
		GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
<u>COUNTYWIDE</u>								
0001	SAN LUIS OBISPO COUNTY	38,516,741,681	37,811,193,850	38,119,799,087	39,392,490,935	-1.83%	0.82%	3.34%
0112	0114 UNITARY RAILROAD	4,468,782	8,013,148	6,600,297	7,458,112	79.31%	-17.63%	13.00%
0113	0114 UNITARY	2,781,160,725	2,823,568,513	2,915,493,134	2,838,632,291	1.52%	3.26%	-2.64%
0113	LOCAL UNITARY (Pipeline Right-of-Way)	5,861,484	5,905,524	6,023,588	6,144,010	0.75%	2.00%	2.00%
COUNTYWIDE TOTAL		41,308,232,672	40,648,681,035	41,047,916,106	42,244,725,348	-1.60%	0.98%	2.92%
0007	AIR POLLUTION CONTROL	38,516,741,681	37,811,193,850	38,119,799,087	39,392,490,935	-1.83%	0.82%	3.34%
<u>SPECIAL REVENUE FUNDS</u>								
0002	ROADS	18,423,718,604	18,119,884,453	18,353,354,833	18,870,047,403	-1.65%	1.29%	2.82%
0026	COUNTY LIBRARY	35,105,214,830	34,492,836,133	34,780,696,798	35,879,544,776	-1.74%	0.83%	3.16%
<u>CEMETERY DISTRICTS</u>								
0836	ADELAIDA CEMETERY	268,956,457	279,246,360	305,303,364	306,104,951	3.83%	9.33%	0.26%
0837	ARROYO GRANDE CEMETERY	8,335,945,537	8,173,644,762	8,173,195,796	8,493,290,484	-1.95%	-0.01%	3.92%
0843	ATASCADERO CEMETERY	3,211,276,189	3,138,200,191	3,142,959,685	3,253,790,797	-2.28%	0.15%	3.53%
0844	CAMBRIA CEMETERY	2,055,120,454	1,988,867,198	2,013,888,915	2,085,224,676	-3.22%	1.26%	3.54%
0845	CAYUCOS-MORRO BAY CEMETERY	2,911,207,278	2,862,144,666	2,873,394,947	2,995,503,861	-1.69%	0.39%	4.25%
0846	* ESTRELLA CEMETERY	472,770,302	472,300,366	494,155,773	512,127,163	-0.10%	4.63%	3.64%
0847	PASO ROBLES CEMETERY	4,793,141,258	4,673,237,796	4,694,392,446	4,913,895,495	-2.50%	0.45%	4.68%
0851	SAN MIGUEL CEMETERY	834,392,982	792,950,877	796,655,938	841,184,078	-4.97%	0.47%	5.59%
0852	SANTA MARGARITA CEMETERY	347,162,033	346,187,637	349,320,858	357,836,331	-0.28%	0.91%	2.44%
0853	SHANDON CEMETERY	205,833,214	201,092,553	202,972,705	211,269,663	-2.30%	0.93%	4.09%
0854	TEMPLETON CEMETERY	1,793,568,611	1,788,872,983	1,820,578,597	1,861,539,667	-0.26%	1.77%	2.25%
<u>CITIES</u>								
0227	1101 ARROYO GRANDE	2,242,734,120	2,195,793,943	2,204,645,960	2,300,046,365	-2.09%	0.40%	4.33%
0229	ATASCADERO	2,912,539,379	2,844,397,168	2,847,123,763	2,950,904,531	-2.34%	0.10%	3.65%
0231	GROVER BEACH	1,276,271,008	1,239,324,527	1,215,615,808	1,271,447,619	-2.89%	-1.91%	4.59%
0528	GROVER BEACH STREET LIGHTING	599,350,840	580,685,012	565,568,795	587,084,268	-3.11%	-2.60%	3.80%
0232	MORRO BAY	1,876,249,074	1,834,237,908	1,822,130,268	1,879,807,373	-2.24%	-0.66%	3.17%
0233	1125 PASO ROBLES	3,411,573,503	3,318,357,717	3,339,102,289	3,512,946,159	-2.73%	0.63%	5.21%
0234	PISMO BEACH	2,389,311,325	2,364,623,910	2,374,643,687	2,454,598,066	-1.03%	0.42%	3.37%
0235	SAN LUIS OBISPO	5,984,344,668	5,894,574,224	5,963,182,479	6,152,693,419	-1.50%	1.16%	3.18%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2011-2012 THROUGH 2013-2014

FUND NUMBERS	DISTRICT	2010-2011	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
		GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
<u>COMMUNITY SERVICE DISTRICTS</u>								
0895	AVILA BEACH	165,684,261	157,520,362	163,203,785	173,903,562	-4.93%	3.61%	6.56%
0896	AVILA BEACH IMP DIST #1	159,339,358	151,127,684	156,683,255	167,252,623	-5.15%	3.68%	6.75%
0474	CALIFORNIA VALLEY	49,243,806	41,590,720	48,172,304	47,701,243	-15.54%	15.82%	-0.98%
0476	CAMBRIA	1,787,504,678	1,726,623,690	1,747,124,526	1,812,248,218	-3.41%	1.19%	3.73%
0485	CRESTON HILLS CSD	14,368,982	14,079,835	14,139,414	13,662,709	-2.01%	0.42%	-3.37%
0486	GROUND SQUIRREL HOLLOW	110,165,374	105,439,693	105,040,275	112,927,214	-4.29%	-0.38%	7.51%
0781	HERITAGE RANCH	358,827,574	338,660,020	341,705,241	353,515,742	-5.62%	0.90%	3.46%
0479	INDEPENDENCE RANCH	35,770,385	33,526,262	34,227,966	36,088,163	-6.27%	2.09%	5.43%
0483	LINNE	38,451,306	37,306,194	37,718,864	39,244,815	-2.98%	1.11%	4.05%
0471	LOS OSOS	1,629,371,111	1,605,527,461	1,584,224,056	1,628,450,060	-1.46%	-1.33%	2.79%
0747	LOS OSOS ZONE A (Water)	704,189,469	691,368,796	680,636,507	698,013,251	-1.82%	-1.55%	2.55%
0748	LOS OSOS ZONE B (Fire)	1,626,573,394	1,602,494,832	1,580,399,484	1,625,011,952	-1.48%	-1.38%	2.82%
0750	LOS OSOS ZONE D (Lighting)	106,762,401	105,871,770	105,584,420	108,269,979	-0.83%	-0.27%	2.54%
0751	LOS OSOS ZONE E (Septic-Ltg)	16,744,017	16,452,962	16,570,147	16,616,635	-1.74%	0.71%	0.28%
0752	LOS OSOS ZONE F (Septic-Ltg)	47,511,234	46,761,123	47,991,485	50,742,824	-1.58%	2.63%	5.73%
0756	LOS OSOS ZONE G	204,777,079	200,891,113	194,145,979	200,756,322	-1.90%	-3.36%	3.40%
0757	LOS OSOS ZONE H	50,823,946	49,513,930	49,690,452	51,148,007	-2.58%	0.36%	2.93%
0762	LOS OSOS ZONE J	1,651,479,630	1,627,629,843	1,604,980,484	1,651,059,076	-1.44%	-1.39%	2.87%
0763	LOS OSOS ZONE K	1,532,745,856	1,509,859,238	1,488,332,596	1,530,073,919	-1.49%	-1.43%	2.80%
0475	NIPOMO	1,333,639,941	1,301,667,173	1,284,304,321	1,323,642,210	-2.40%	-1.33%	3.06%
0480	NIPOMO SEWER MTNCE	12,834,484	12,977,002	13,181,761	13,433,218	1.11%	1.58%	1.91%
0481	NIPOMO DRAIN MTNCE	12,834,484	12,977,002	13,181,761	13,433,218	1.11%	1.58%	1.91%
0811	OCEANO	516,421,512	504,809,236	496,562,211	517,617,734	-2.25%	-1.63%	4.24%
0369	SAN MIGUEL	187,374,570	179,525,948	174,728,653	207,257,756	-4.19%	-2.67%	18.62%
0827	SAN MIGUEL FIRE	187,374,570	179,525,948	174,728,653	207,257,756	-4.19%	-2.67%	18.62%
0693	SAN MIGUEL LIGHTING	127,845,761	121,058,630	116,359,775	118,570,615	-5.31%	-3.88%	1.90%
0803	SAN MIGUEL SANITATION	119,837,873	113,636,990	109,231,654	111,344,860	-5.17%	-3.88%	1.93%
1172	SAN MIGUEL WTRWKS 1A BOND	10,289,825	9,383,901	9,203,871	9,552,954	-8.80%	-1.92%	3.79%
0477	SAN SIMEON ACRES	84,538,087	81,483,133	81,019,283	82,290,634	-3.61%	-0.57%	1.57%
0484	SQUIRE CANYON	32,441,288	32,869,295	33,634,139	35,273,584	1.32%	2.33%	4.87%
0478	TEMPLETON	920,621,348	901,647,629	917,348,185	941,480,042	-2.06%	1.74%	2.63%
<u>COUNTY SERVICE AREAS</u>								
0723	COUNTY SERVICE AREA # 1	181,461,929	177,197,186	174,562,928	180,894,311	-2.35%	-1.49%	3.63%
0724	COUNTY SERVICE AREA # 1 ZONE A	36,127,555	34,447,476	33,448,764	35,246,464	-4.65%	-2.90%	5.37%
0725	COUNTY SERVICE AREA # 1 ZONE B	12,163,580	13,784,240	13,734,667	14,419,907	13.32%	-0.36%	4.99%
0726	COUNTY SERVICE AREA # 1 ZONE C	32,781,468	31,964,979	31,765,708	33,937,262	-2.49%	-0.62%	6.84%
0727	COUNTY SERVICE AREA # 1 ZONE D	14,001,406	13,866,231	13,978,946	14,182,458	-0.97%	0.81%	1.46%
0741	COUNTY SERVICE AREA # 7	248,669,605	230,113,295	233,089,010	235,630,306	-7.46%	1.29%	1.09%
0742	COUNTY SERVICE AREA # 7 ZONE A	203,167,792	189,852,891	192,305,900	196,924,030	-6.55%	1.29%	2.40%
0743	COUNTY SERVICE AREA # 7 ZONE B	51,242,248	45,691,986	44,631,323	42,577,663	-10.83%	-2.32%	-4.60%

**COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2011-2012 THROUGH 2013-2014**

FUND NUMBERS	DISTRICT	2010-2011	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
		GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
<u>COUNTY SERVICE AREAS CONTINUED</u>								
0755	COUNTY SERVICE AREA # 10	872,069,210	863,822,721	882,298,934	943,894,179	-0.95%	2.14%	6.98%
0675	COUNTY SERVICE AREA # 10 ZONE A	308,507,164	304,869,689	312,530,148	333,632,943	-1.18%	2.51%	6.75%
0761	COUNTY SERVICE AREA # 12	85,467,138	78,619,438	79,870,707	89,291,102	-8.01%	1.59%	11.79%
0773	COUNTY SERVICE AREA # 16	43,451,067	39,633,322	38,937,720	45,012,416	-8.79%	-1.76%	15.60%
1189	COUNTY SERVICE AREA # 16-1 BOND	34,540,209	31,303,632	30,669,620	36,290,488	-9.37%	-2.03%	18.33%
0775	COUNTY SERVICE AREA # 17	49,566,170	41,920,762	48,619,041	48,164,579	-15.42%	15.98%	-0.93%
0777	COUNTY SERVICE AREA # 18	272,167,999	271,685,718	270,951,678	278,163,244	-0.18%	-0.27%	2.66%
0694	COUNTY SERVICE AREA # 23	101,091,364	100,040,183	99,880,390	105,827,764	-1.04%	-0.16%	5.95%
<u>COUNTY WATER DISTRICTS</u>								
0166	GARDEN FARMS WATER	22,806,455	22,518,516	22,669,543	23,081,278	-1.26%	0.67%	1.82%
0198	* SANTA MARIA VALLEY WATER	67,246,660	67,376,810	71,116,776	72,872,761	0.19%	5.55%	2.47%
<u>FIRE DISTRICTS</u>								
0825	CAYUCOS FIRE	863,660,610	855,367,421	874,993,902	936,481,739	-0.96%	2.29%	7.03%
0831	SANTA MARGARITA FIRE	101,091,364	100,040,183	99,880,390	105,827,764	-1.04%	-0.16%	5.95%
<u>FLOOD CONTROL DISTRICTS</u>								
0651	FLOOD CONTROL ZONE 1	133,337,780	130,111,804	127,264,048	132,832,006	-2.42%	-2.19%	4.38%
0652	FLOOD CONTROL ZONE 1A	47,730,103	46,682,827	43,145,467	45,623,059	-2.19%	-7.58%	5.74%
0654	FLOOD CONTROL ZONE 3	6,721,487,595	6,591,873,531	6,583,909,996	6,861,496,522	-1.93%	-0.12%	4.22%
1042	LOPEZ DAM RETROFIT BOND	6,721,487,595	6,591,873,531	6,583,909,996	6,861,496,522	-1.93%	-0.12%	4.22%
0656	FLOOD CONTROL ZONE 4	85,776,560	86,451,357	89,071,367	91,230,981	0.79%	3.03%	2.42%
0662	FLOOD CONTROL ZONE 9	7,511,443,183	7,388,511,453	7,488,609,438	7,730,229,762	-1.64%	1.35%	3.23%
0666	FLOOD CONTROL ZONE 16	172,104,056	172,027,947	169,730,847	177,327,379	-0.04%	-1.34%	4.48%
0643	SLO COUNTY FLOOD CONTROL	38,516,741,681	37,811,193,850	38,119,799,087	39,392,490,935	-1.83%	0.82%	3.34%
0646	STATE WATER CONTRACT	38,516,741,681	37,811,193,850	38,119,799,087	39,392,490,935	-1.83%	0.82%	3.34%
0647	NACIMIENTO WATER CONTRACT	38,516,741,681	37,811,193,850	38,119,799,087	39,392,490,935	-1.83%	0.82%	3.34%
<u>HARBOR DISTRICT</u>								
0473	PORT SAN LUIS HARBOR	17,842,918,003	17,538,473,430	17,629,488,761	18,135,639,874	-1.71%	0.52%	2.87%
<u>HOSPITAL DISTRICT</u>								
0213	CAMBRIA HEALTH CARE	2,052,436,411	1,986,673,846	2,011,776,673	2,083,558,321	-3.20%	1.26%	3.57%
<u>LIGHTING DISTRICTS</u>								
0687	NIPOMO LIGHTING	741,896,233	730,144,071	721,189,889	740,055,245	-1.58%	-1.23%	2.62%

**COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2011-2012 THROUGH 2013-2014**

FUND NUMBERS		DISTRICT	2010-2011 GROSS SECURED ASSESSED VALUE	2011-2012 GROSS SECURED ASSESSED VALUE	2012-2013 GROSS SECURED ASSESSED VALUE	2013-2014 GROSS SECURED ASSESSED VALUE	2011-2012 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2012-2013 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2013-2014 PERCENTAGE OF GROWTH FROM PRIOR YEAR
1%	Bond								
<u>RESOURCE CONSERVATION DISTRICTS</u>									
0368		* CACHUMA RCD	101,705,771	104,331,915	108,711,032	111,453,806	2.58%	4.20%	2.52%
0858		SAN LUIS COASTAL RCD	3,380,150,044	3,294,325,109	3,300,760,573	3,441,703,000	-2.54%	0.20%	4.27%
<u>SANITATION DISTRICTS</u>									
0223		CAYUCOS SANITARY	865,243,700	856,865,410	875,935,447	937,161,694	-0.97%	2.23%	6.99%
0819		SOUTH SLO CO SANITATION	4,058,614,462	3,967,502,993	3,949,115,531	4,126,474,262	-2.24%	-0.46%	4.49%
<u>SCHOOL DISTRICTS</u>									
<u>ELEMENTARY</u>									
1228		* SANTA MARIA / BONITA JOINT ELEM	386,764	387,818	390,640	343,718	0.27%	0.73%	-12.01%
<u>HIGH</u>									
1227	1526	* SANTA MARIA JOINT UNION HIGH	386,764	387,818	390,640	343,718	0.27%	0.73%	-12.01%
<u>UNIFIED</u>									
1273	1276	ATASCADERO UNIFIED	3,969,489,682	3,891,803,388	3,944,311,031	4,073,554,808	-1.96%	1.35%	3.28%
1223	1548	COAST UNIFIED & GO BOND 1998 A	3,001,423,391	2,926,118,768	2,971,913,151	3,106,704,308	-2.51%	1.57%	4.54%
1292	1550	COAST UNIFIED & GO BOND 2002 A	2,061,130,303	1,994,888,716	2,020,170,708	2,091,646,186	-3.21%	1.27%	3.54%
1205	1512	CAYUCOS ELEM	940,293,088	931,230,052	951,742,443	1,015,058,122	-0.96%	2.20%	6.65%
1211		* CUYAMA JOINT UNIFIED	33,805,029	35,977,401	37,314,932	38,321,902	6.43%	3.72%	2.70%
1253	1249	LUCIA MAR UNIF	10,803,710,648	10,593,035,487	10,629,501,686	10,937,040,637	-1.95%	0.34%	2.89%
1225	1570	* PASO UNIFIED	6,511,514,141	6,363,537,493	6,438,537,513	6,723,552,445	-2.27%	1.18%	4.43%
1217		* PLEASANT VALLEY JT UN ELEM	174,632,864	171,734,892	177,712,569	186,200,979	-1.66%	3.48%	4.78%
1221	1549	* SAN MIGUEL JT UN ELEM	845,824,719	804,025,354	807,833,941	852,778,182	-4.94%	0.47%	5.56%
1234		SAN LUIS COASTAL UNIFIED	12,218,077,983	12,037,246,004	12,102,364,720	12,468,067,253	-1.48%	0.54%	3.02%
1293	1547	* SHANDON UNIFIED	236,779,225	231,630,477	232,734,218	240,221,420	-2.17%	0.48%	3.22%
1231	1232	TEMPLETON UNIFIED	1,741,554,818	1,731,457,014	1,762,731,196	1,804,684,444	-0.58%	1.81%	2.38%
<u>COMMUNITY COLLEGE</u>									
1303		SAN LUIS OBISPO COMM COLL	38,482,936,652	37,775,216,449	38,082,484,155	39,354,169,033	-1.84%	0.81%	3.34%
1309	1534	* ALLAN HANCOCK JT COMM COLL	33,805,029	35,977,401	37,314,932	38,321,902	6.43%	3.72%	2.70%
1308		COUNTY SCHOOL SERVICE FUND	38,516,741,681	37,811,193,850	38,119,799,087	39,392,490,935	-1.83%	0.82%	3.34%

* JOINT COUNTY DISTRICT

**ASSESSED VALUES OF CITIES WITHIN SAN LUIS OBISPO COUNTY
TOTAL ADJUSTED GROSS SECURED AND UNSECURED**

Fiscal Year	Arroyo Grande	Atascadero	Grover Beach	Morro Bay	Paso Robles	Pismo Beach	San Luis Obispo
2004-05	1,742,541,608	2,166,790,995	1,006,103,470	1,432,096,743	2,325,990,506	1,637,210,308	4,413,542,127
2005-06	1,899,364,509	2,424,564,670	1,103,266,171	1,539,346,147	2,722,454,530	1,833,445,041	4,780,921,840
2006-07	2,093,333,388	2,796,694,310	1,241,399,166	1,700,835,159	3,204,196,909	2,048,723,445	5,326,807,465
2007-08	2,237,683,614	3,090,464,606	1,330,305,125	1,817,194,110	3,576,465,549	2,261,211,895	5,716,717,701
2008-09	2,337,735,349	3,153,920,008	1,371,849,316	1,895,632,452	3,777,600,932	2,418,858,117	6,108,157,989
2009-10	2,289,986,968	3,048,359,883	1,337,662,590	1,912,995,278	3,639,354,882	2,437,076,457	6,288,393,913
2010-11	2,284,598,134	2,974,274,420	1,308,132,133	1,906,104,332	3,581,300,452	2,426,536,343	6,263,657,266
2011-12	2,236,901,490	2,905,011,491	1,269,692,767	1,867,471,671	3,484,258,244	2,401,020,597	6,170,252,021
2012-13	2,247,283,601	2,911,262,172	1,247,859,047	1,855,823,797	3,520,923,499	2,411,360,301	6,242,386,432
2013-14	2,345,409,164	3,016,930,596	1,309,746,639	1,920,083,997	3,697,225,947	2,494,248,353	6,448,319,651

PERCENTAGE CHANGE IN ASSESSED VALUES OF CITIES WITHIN SAN LUIS OBISPO COUNTY

Fiscal Year	Arroyo Grande	Atascadero	Grover Beach	Morro Bay	Paso Robles	Pismo Beach	San Luis Obispo
2004-05	10.00	10.30	10.90	4.30	13.90	10.10	9.60
2005-06	9.00	11.90	9.66	7.49	17.04	11.99	8.32
2006-07	10.21	15.35	12.52	10.49	17.70	11.74	11.42
2007-08	6.90	10.50	7.16	6.84	11.62	10.37	7.32
2008-09	4.47	2.05	3.12	4.32	5.62	6.97	6.85
2009-10	-2.04	-3.35	-2.49	0.92	-3.66	0.75	2.95
2010-11	-0.24	-2.43	-2.21	-0.36	-1.60	-0.43	-0.39
2011-12	-2.09	-2.33	-2.94	-2.03	-2.71	-1.05	-1.49
2012-13	0.46	0.22	-1.72	-0.62	1.05	0.43	1.17
2013-14	4.37	3.63	4.96	3.46	5.01	3.44	3.30

***PROPERTY TAX ESTIMATES
AND DELINQUENCIES***

**COUNTY OF SAN LUIS OBISPO
PROPERTY TAX REVENUE ESTIMATES
FISCAL YEAR 2013/2014**

FUND	AGENCY	2013/2014 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V (Adjusted for Sec Roll Corrections & Unsec Delinquencies)				LESS RDAs Acct 4000015	2013/2014 ESTIMATED LOCAL TAX REVENUE \$28,405,091 Acct 4000007	UNITARY REVENUE \$74,469 Acct 4000007	2013/2014 UNITARY FACTOR	UNITARY RAILROAD REVENUE \$74,469 Acct 4000007	2013/2014 UNITARY RAILROAD FACTOR	2013/2014 TOTAL ESTIMATED TAX REVENUE
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075								
0001	GENERAL FUND	23.12636%	90,202,052	2,326,998	763,031	(2,567,861)	\$90,724,221	\$7,603,357	26.76758%	\$20,364	27.34653%	\$98,347,938	
0002	ROADS	0.28790%	1,122,925	28,969	9,499		1,161,393	327,397	1.15260%	225	0.30157%	1,489,015	
0007	AIR POLLUTION CONTROL	0.06599%	257,387	6,640	2,177	(9,913)	256,292	32,697	0.11511%	48	0.06431%	289,037	
0026	COUNTY LIBRARY	1.63601%	6,381,093	164,617	53,979	(119,255)	6,480,434	547,392	1.92709%	1,215	1.63157%	7,029,041	
0166	GARDEN FARMS	0.00633%	24,690	637	209		25,535	614	0.00216%	3	0.00419%	26,152	
0198	SM VLY WTR - BOND	0.01004%	39,160	1,010	331		40,502	784	0.00276%	39	0.05276%	41,325	
0213	CAMBRIA COMM HLTH CARE	0.10449%	407,553	10,514	3,448		421,514	5,897	0.02076%	51	0.06878%	427,462	
0223	CAYUCOS SANITARY	0.15648%	610,335	15,745	5,163		631,243	8,402	0.02958%	72	0.09650%	639,717	
0227	ARROYO GRANDE	0.99333%	3,874,384	99,950	32,774	(235,768)	3,771,340	72,978	0.25692%	596	0.80025%	3,844,914	
0229	ATASCADERO	1.33478%	5,206,176	134,307	44,040	(572,494)	4,812,028	102,150	0.35962%	1,084	1.45587%	4,915,262	
0231	GROVER BEACH	0.47758%	1,862,753	48,055	15,757	(189,647)	1,736,918	33,075	0.11644%	544	0.73086%	1,770,537	
0232	MORRO BAY	0.56914%	2,219,874	57,267	18,778		2,295,919	263,625	0.92809%	381	0.51168%	2,559,925	
0233	PASO ROBLES	1.46190%	5,701,995	147,098	48,234	(963,403)	4,933,923	102,426	0.36059%	1,171	1.57240%	5,037,520	
0234	PISMO BEACH	0.82132%	3,203,476	82,642	27,099	(203,755)	3,109,462	47,502	0.16723%	529	0.70984%	3,157,493	
0235	SAN LUIS OBISPO	2.20532%	8,601,630	221,902	72,762		8,896,294	190,036	0.66902%	2,483	3.33397%	9,088,813	
0368	CACHUMA RESOURCE	0.00143%	5,578	144	47		5,769	517	0.00182%	4	0.00603%	6,290	
0473	PORT S L HARBOR	0.58484%	2,281,110	58,847	19,296	(51,567)	2,307,686	424,707	1.49518%	442	0.59361%	2,732,835	
0474	CA VALLEY COM SER	0.01934%	75,434	1,946	638		78,018	3,164	0.01114%	10	0.01351%	81,192	
0475	NIPOMO COMM SERVS	0.11960%	466,488	12,034	3,946		482,468	7,692	0.02708%	60	0.08048%	490,220	
0476	CAMBRIA COMM SERV	0.47020%	1,833,968	47,312	15,514		1,896,794	28,939	0.10188%	231	0.30999%	1,925,964	
0477	SS ACRES COM SERV	0.01656%	64,591	1,666	546		66,803	1,483	0.00522%	8	0.01139%	68,294	
0478	TMPLTN COMM SERV	0.21761%	848,766	21,896	7,180		877,842	10,695	0.03765%	136	0.18317%	888,673	
0480	NIPOMO SWR MAINT	0.00345%	13,456	347	114		13,917	219	0.00077%	2	0.00225%	14,138	
0481	NIPOMO DRAIN MAIN	0.00345%	13,456	347	114		13,917	219	0.00077%	2	0.00225%	14,138	
0483	LINNE COMM SERV	0.00463%	18,059	466	153		18,677	247	0.00087%	2	0.00301%	18,926	
0528	GC STR LIGHT # 1	0.12352%	481,777	12,429	4,075	(52,820)	445,462	6,158	0.02168%	114	0.15334%	451,734	
0643	SLO CO FLOOD CONTROL	0.25260%	985,241	25,417	8,334	(31,824)	987,168	78,355	0.27585%	184	0.24668%	1,065,707	
0647	NACMENTO WTR SRV	0.27190%	1,060,519	27,359	8,971	(29,311)	1,067,538	98,142	0.34551%	199	0.26734%	1,165,879	
0651	FLOOD CONTROL ZONE 1	0.01363%	53,162	1,371	450		54,984	2,369	0.00834%	25	0.03324%	57,378	
0652	FLOOD CONTROL ZONE 1A	0.00294%	11,467	296	97		11,860	230	0.00081%	2	0.00207%	12,092	
0654	FLOOD CONTROL ZONE 3	0.06196%	241,669	6,234	2,044	(13,893)	236,055	3,880	0.01366%	40	0.05352%	239,975	
0662	FLOOD CONTROL ZONE 9	0.10688%	416,875	10,754	3,526		431,156	8,311	0.02926%	101	0.13537%	439,568	
0675	CSA #10 ZONE A	0.01311%	51,134	1,319	433		52,886	719	0.00253%	6	0.00810%	53,611	
0687	NIPOMO LIGHT	0.00759%	29,604	764	250		30,618	514	0.00181%	4	0.00507%	31,136	
0693	SAN MIGUEL LIGHT	0.01676%	65,371	1,686	553		67,610	1,344	0.00473%	23	0.03079%	68,977	
0694	CSA # 23(FORMER SM LGT)	0.00494%	19,268	497	163		19,928	517	0.00182%	2	0.00314%	20,447	

**COUNTY OF SAN LUIS OBISPO
PROPERTY TAX REVENUE ESTIMATES
FISCAL YEAR 2013/2014**

FUND	AGENCY	2013/2014 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V (Adjusted for Sec Roll Corrections & Unsec Delinquencies)				LESS RDAs Acct 4000015	2013/2014 ESTIMATED LOCAL TAX REVENUE \$28,405,091 Acct 4000007	UNITARY REVENUE 2013/2014 UNITARY FACTOR \$74,469 Acct 4000007	UNITARY RAILROAD REVENUE 2013/2014 UNITARY FACTOR	2013/2014 UNITARY RAILROAD FACTOR	2013/2014 TOTAL ESTIMATED TAX REVENUE
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075							
0723	CSA #1	0.00156%	6,085	157	51		6,293	145	0.00051%	1	0.00116%	6,439
0724	CSA #1 ZONE A	0.00661%	25,782	665	218		26,665	625	0.00220%	4	0.00481%	27,294
0725	CSA #1 ZONE B	0.00250%	9,751	252	82		10,085	327	0.00115%	1	0.00192%	10,413
0726	CSA #1 ZONE C	0.00173%	6,748	174	57		6,979	111	0.00039%	1	0.00107%	7,091
0727	CSA #1 ZONE D	0.00672%	26,211	676	222		27,109	454	0.00160%	3	0.00461%	27,566
0741	CSA #7	0.01117%	43,567	1,124	369		45,060	597	0.00210%	6	0.00799%	45,663
0742	CSA #7 ZONE A	0.04791%	186,868	4,821	1,581		193,270	2,423	0.00853%	24	0.03260%	195,717
0743	CSA #7 ZONE B	0.00763%	29,760	768	252		30,780	579	0.00204%	5	0.00642%	31,364
0747	LOS OSOS CSD-ZONE A	0.04474%	174,504	4,502	1,476		180,482	4,568	0.01608%	22	0.03011%	185,072
0748	LOS OSOS CSD-ZONE B	0.39021%	1,521,975	39,263	12,875		1,574,113	24,661	0.08682%	194	0.26027%	1,598,968
0750	LOS OSOS CSD-ZONE D	0.00440%	17,162	443	145		17,750	241	0.00085%	2	0.00289%	17,993
0752	LOS OSOS CSD-ZONE F	0.00177%	6,904	178	58		7,140	145	0.00051%	1	0.00109%	7,286
0755	CSA #10	0.04361%	170,096	4,388	1,439		175,923	2,022	0.00712%	20	0.02692%	177,965
0761	CSA #12	0.00420%	16,382	423	139		16,943	8,879	0.03126%	2	0.00263%	25,824
0773	CSA #16	0.00632%	24,651	636	209		25,495	463	0.00163%	3	0.00424%	25,961
0781	HERITAGE CSD	0.05789%	225,794	5,825	1,910		233,529	3,659	0.01288%	29	0.03959%	237,217
0803	SAN MIGUEL SANITARY	0.00958%	37,366	964	316		38,646	966	0.00340%	14	0.01835%	39,626
0811	OCEANO COMM SERV	0.19355%	754,922	19,475	6,386		780,784	12,001	0.04225%	245	0.32884%	793,030
0825	CAYUCOS FIRE	0.05601%	218,461	5,636	1,848		225,945	2,622	0.00923%	26	0.03451%	228,593
0827	SAN MIGUEL FIRE	0.06098%	237,846	6,136	2,012		245,994	4,593	0.01617%	93	0.12487%	250,680
0831	SANTA MARGARITA FIRE	0.02136%	83,313	2,149	705		86,167	1,994	0.00702%	10	0.01363%	88,171
0837	ARROYO GR CEMETERY	0.02643%	103,088	2,659	872	(5,385)	101,234	1,980	0.00697%	17	0.02344%	103,231
0843	ATAS CEMETERY	0.07686%	299,785	7,734	2,536	(29,625)	280,429	5,477	0.01928%	52	0.06926%	285,958
0844	CAMBRIA CEMETERY	0.02122%	82,766	2,135	700		85,602	1,366	0.00481%	10	0.01397%	86,978
0845	CAYUCOS-MB CEMETERY	0.07200%	280,829	7,245	2,376		290,449	24,633	0.08672%	35	0.04642%	315,117
0847	PASO ROBLES CEMETERY	0.09838%	383,721	9,899	3,246	(34,650)	362,216	6,479	0.02281%	64	0.08595%	368,759
0851	SAN MIGUEL CEMETERY	0.01672%	65,215	1,682	552		67,449	1,344	0.00473%	30	0.03971%	68,823
0852	SANTA MARGARITA CEM	0.00746%	29,097	751	246		30,094	1,707	0.00601%	16	0.02199%	31,817
0853	SHANDON CEMETERY	0.00325%	12,676	327	107		13,111	1,179	0.00415%	2	0.00214%	14,292
0854	TEMPLETON CEMETERY	0.02307%	89,982	2,321	761		93,065	1,443	0.00508%	17	0.02241%	94,525
0895	AVILA BEACH CSD	0.05131%	200,130	5,163	1,693		206,985	78,835	0.27754%	24	0.03242%	285,844
0896	AVILA CO WTR ID #1	0.05012%	195,488	5,043	1,654		202,185	2,869	0.01010%	24	0.03158%	205,078

**COUNTY OF SAN LUIS OBISPO
PROPERTY TAX REVENUE ESTIMATES
FISCAL YEAR 2013/2014**

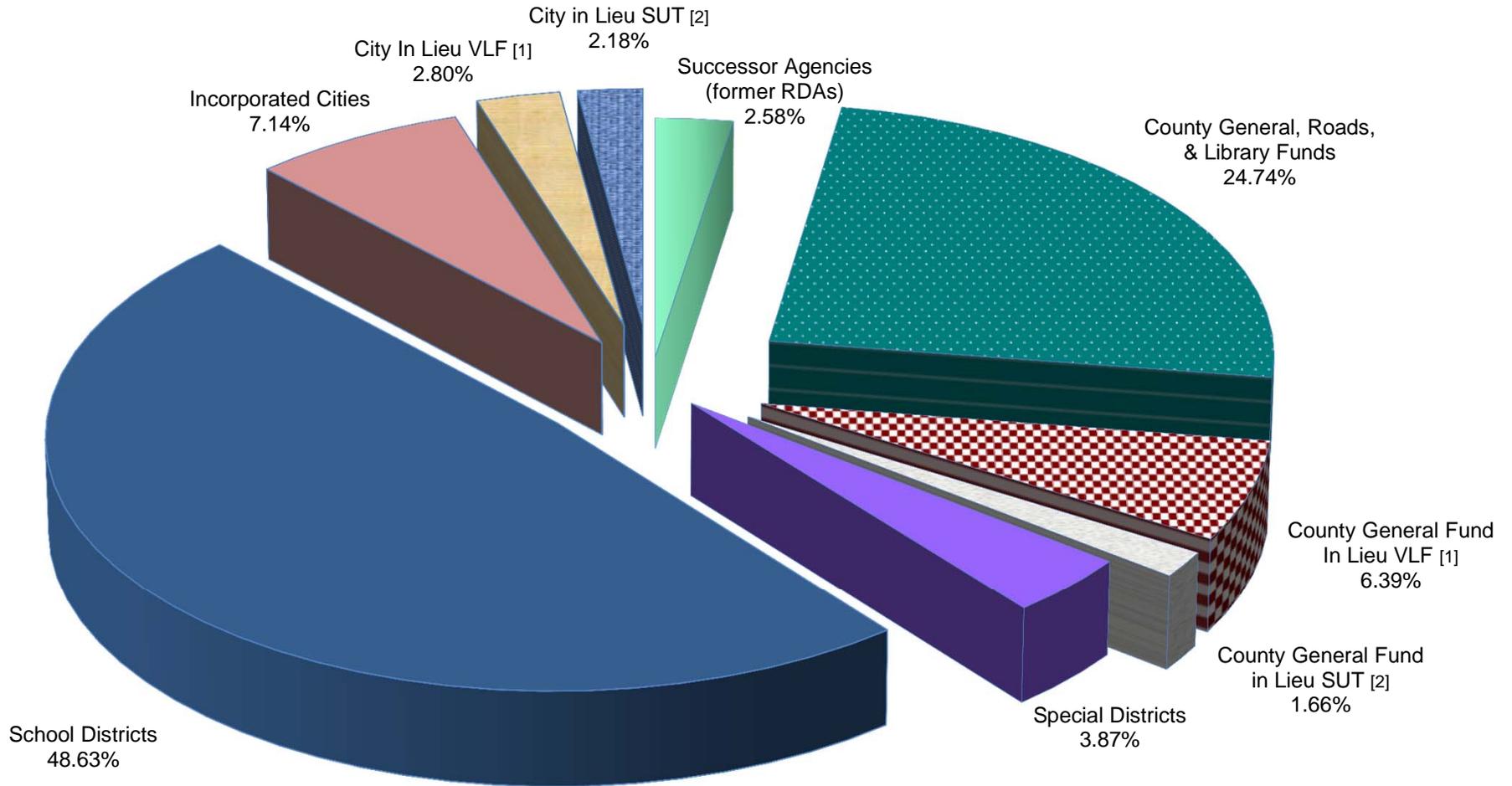
FUND	AGENCY	2013/2014 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V (Adjusted for Sec Roll Corrections & Unsec Delinquencies)				LESS RDAs Acct 4000015	2013/2014 ESTIMATED LOCAL TAX REVENUE \$28,405,091 Acct 4000007	UNITARY REVENUE FACTORS Acct 4000007	UNITARY RAILROAD REVENUE \$74,469 Acct 4000007	2013/2014 UNITARY RAILROAD FACTOR	2013/2014 TOTAL ESTIMATED TAX REVENUE
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075							
1205	CAYUCOS ELEM	0.50468%	1,968,454	50,781	16,651		2,035,887	37,569	0.13226%	232	0.31212%	2,073,688
1211	CUYAMA JT UNIFIED	0.05571%	217,291	5,606	1,838		224,735	32,771	0.11537%	24	0.03163%	257,530
1217	PLEASANT VALLEY ELEM	0.09681%	377,598	9,741	3,194		390,533	4,590	0.01616%	45	0.06049%	395,168
1221	SAN MIGUEL ELEM	0.43919%	1,713,017	44,192	14,491		1,771,699	31,567	0.11113%	788	1.05875%	1,804,054
1223	COAST UNIFIED	1.98096%	7,726,536	199,326	65,360		7,991,222	122,048	0.42967%	962	1.29131%	8,114,232
1225	PASO UNIFIED	7.16051%	27,928,852	720,498	236,254	(1,540,282)	27,345,322	416,620	1.46671%	4,948	6.64438%	27,766,890
1227	SANTA MARIA HIGH	0.00022%	858	22	7		887	28	0.00010%	0	0.00017%	915
1228	S MARIA/BONITA UNION	0.00028%	1,092	28	9		1,130	34	0.00012%	0	0.00021%	1,164
1231	TEMPLETON UNIFIED	1.91401%	7,465,404	192,590	63,151		7,721,145	113,799	0.40063%	1,354	1.81876%	7,836,298
1234	S L COASTAL UNIFIED	12.11164%	47,240,239	1,218,686	399,612		48,858,537	10,262,299	36.12838%	9,997	13.42441%	59,130,833
1253	LUCIA MAR UNIFIED	10.86299%	42,370,005	1,093,045	358,414	(1,451,753)	42,369,711	639,183	2.25024%	7,222	9.69778%	43,016,116
1273	ATASCADERO UNIFIED	4.52135%	17,635,073	454,943	149,177	(1,303,089)	16,936,104	444,721	1.56564%	3,713	4.98570%	17,384,538
1293	SHANDON UNIFIED	0.24850%	969,249	25,004	8,199		1,002,453	68,655	0.24170%	122	0.16445%	1,071,230
1303	SLO CO COMM COLLEGE	6.89383%	26,888,694	693,664	227,455	(675,682)	27,134,131	2,142,781	7.54365%	5,063	6.79845%	29,281,975
1308	CO SCHOOL SERVICE	4.08755%	15,943,080	411,293	134,865	(400,424)	16,088,814	1,271,116	4.47496%	3,001	4.02962%	17,362,931
1309	HANCOCK COMM COLL	0.00714%	27,849	718	236		28,803	4,201	0.01479%	3	0.00406%	33,007
0115	ERAF	12.11345%	47,247,299	1,218,868	399,671	(602,603)	48,263,235	2,525,289	8.89027%	4,137	5.55506%	50,792,661
0236	PASO ROBLES RDA					3,980,958	3,980,958	25,894	0.09116%	543	0.72955%	4,007,395
0237	FIVE CITIES RDA					1,268,166	1,268,166	7,894	0.02779%	150	0.20133%	1,276,210
0238	GROVER BEACH RDA					986,569	986,569	7,181	0.02528%	138	0.18582%	993,888
0239	ARROYO GRANDE RDA					1,426,102	1,426,102	7,357	0.02590%	179	0.24039%	1,433,638
0251	ATASCADERO RDA					3,111,621	3,111,621	21,951	0.07728%	418	0.56109%	3,133,990
0252	GBIE RDA					311,588	311,588	1,403	0.00494%	31	0.04123%	313,022
	LESS RDA DEBT					0	0					0
	TOTALS	100.00000%	\$390,039,989	\$10,062,103	\$3,299,401	\$0 #	\$403,401,493	\$28,405,091	100.00000%	\$74,469	100.00000%	\$431,881,053

28,479,560
Total Unitary

	NET ASSESSED VALUATION	TOTAL 1% TAX	TOTAL REVENUE ADJUSTED FOR R/C & DELQ	ADJUSTED % REDUCTION	
Secured Roll (inc non-unitary)	39,062,592,823	390,625,928	390,039,989	0.15%	-- Roll Corrections
Unsecured Roll (no aircraft)	1,069,753,728	10,697,537	10,062,103	5.94%	-- Delinquencies
Homeowners Exemption (sec/unsec)	329,940,112	3,299,401	3,299,401	0.00%	-- Estimates based on exempted AV
Estimated Local Levy	40,462,286,663	404,622,866	403,401,493		
Unitary Roll w/ Pipelines	2,844,776,301	28,447,763	28,405,091	0.15%	
Unitary Railroad	7,458,112	74,581	74,469	0.15%	
Total Estimated Tax Revenue	43,314,521,076	433,145,210	431,881,053	**	

Property Tax Revenue Distribution by Government Agency

(includes local and state assessed non-unitary property, excluding aircraft, with estimated roll adjustments)



[1] Represents the exchange of Property Tax for County/City Vehicle License Fees
(Senate Bill 1096, Chapter 211, Statutes of 2004)

[2] Represents the exchange of Property Tax for County/City Sales and Use Tax
(Assembly Bill 1766, Chapter 162, Statutes of 2003)

Estimated 2013-2014 Property Tax Revenue

\$ 431,881,053

**COUNTY OF SAN LUIS OBISPO
ESTIMATED ERAF SHIFT (I & II) BY FUND
FISCAL YEAR 2013-2014**

FUND	TAXING AGENCY	2013-2014 ERAF SHIFT
0001	GENERAL FUND	(33,334,025)
0001	GENERAL FUND FROM UNITARY	(2,525,289)
	TOTAL GENERAL FUND SHIFT	(35,859,314)
0002	ROADS	(162,007)
0007	AIR POLLUTION CONTROL	(169,275)
0026	COUNTY LIBRARY	(1,234,982)
0166	GARDEN FARMS	(27,819)
0198	SANTA MARIA VALLEY WATER	0
0213	CAMBRIA COMM HEALTH CARE	0
0223	CAYUCOS SANITARY	(197,768)
0227	ARROYO GRANDE	(808,064)
0229	ATASCADERO	(515,767)
0231	GROVER BEACH	(406,751)
0232	MORRO BAY	(742,125)
0233	PASO ROBLES	(1,796,184)
0234	PISMO BEACH	(612,510)
0235	SAN LUIS OBISPO	(2,050,988)
0368	CACHUMA RESOURCE	0
0473	PORT SAN LUIS HARBOR	(856,724)
0474	CALIFORNIA VALLEY CSD	(52,462)
0475	NIPOMO CSD	(350,102)
0476	CAMBRIA CSD	(921,989)
0477	SAN SIMEON ACRES CSD	(43,895)
0478	TEMPLETON CSD	(262,600)
0480	NIPOMO SWR MAINT	0
0481	NIPOMO DRAIN MAINT	0
0483	LINNE CSD	(5,294)
0528	GROVER BEACH STR LTG # 1	(46,109)
0643	SLO CO FLOOD CONTROL	(624,253)
0647	NACIMIENTO WATER SRV	(239,065)
0651	FLOOD CONTROL ZONE 1	(14,247)
0652	FLOOD CONTROL ZONE 1A	(2,166)
0654	FLOOD CONTROL ZONE 3	0
0662	FLOOD CONTROL ZONE 9	(62,618)
0675	CSA #10 ZONE A	(37,686)

**COUNTY OF SAN LUIS OBISPO
ESTIMATED ERAF SHIFT (I & II) BY FUND
FISCAL YEAR 2013-2014**

FUND	TAXING AGENCY	2013-2014 ERAF SHIFT
0687	NIPOMO LIGHTING	(5,920)
0693	SAN MIGUEL LIGHTING	(18,675)
0694	SANTA MARGARITA LIGHTING	(3,514)
0723	COUNTY SERVICE AREA # 1	(4,139)
0724	CSA #1 ZONE A	(17,520)
0725	CSA #1 ZONE B	(2,936)
0726	CSA #1 ZONE C	(1,492)
0727	CSA #1 ZONE D	(4,139)
0741	CSA #7	(6,401)
0742	CSA #7 ZONE A	(65,169)
0743	CSA #7 ZONE B	(5,391)
0747	LOS OSOS CSD - ZONE A	(118,546)
0748	LOS OSOS CSD - ZONE B	(941,915)
0750	LOS OSOS CSD - ZONE D	(4,235)
0752	LOS OSOS CSD - ZONE F	(4,717)
0755	CSA #10	(142,081)
0761	CSA #12	(18,723)
0773	CSA #16	(3,369)
0781	HERITAGE RANCH CSD	(33,980)
0803	SAN MIGUEL SANITARY	(18,097)
0811	OCEANO CSD	(328,010)
0825	CAYUCOS FIRE	2,695
0827	SAN MIGUEL FIRE	(87,838)
0831	SANTA MARGARITA FIRE	0
0837	ARROYO GRANDE CEMETERY	(59,249)
0843	ATASCADERO CEMETERY	(56,602)
0844	CAMBRIA CEMETERY	(16,942)
0845	CAYUCOS-MB CEMETERY	(89,378)
0847	PASO ROBLES CEMETERY	(81,533)
0851	SAN MIGUEL CEMETERY	(14,006)
0852	SANTA MARGARITA CEMETERY	(10,059)
0853	SHANDON CEMETERY	(2,647)
0854	TEMPLETON CEMETERY	(19,252)
0895	AVILA BEACH CO WATER	(313,715)
0896	AVILA CO WATER I/D #1	(55,591)
TOTAL ERAF I & II SHIFT		(50,655,852)

COUNTY OF SAN LUIS OBISPO
SECURED WITH STATE UTILITY AND UNSECURED PROPERTY TAXES
TAX LEVIES, COLLECTIONS AND DELINQUENCIES
LAST TWENTY YEARS AS OF JUNE 30
(Figures relate to the \$1.00 rate)

FISCAL YEAR	SECURED AND STATE UTILITY				UNSECURED			
	1% TAX LEVY	TOTAL COLLECTED	DELINQUENT TAXES	DELINQUENCY AS % OF TAX LEVY	1% TAX LEVY	TOTAL COLLECTED	DELINQUENT TAXES	DELINQUENCY AS % OF TAX LEVY
1993-94	167,266,533	160,646,083	6,620,450	3.96%	4,615,520	4,399,085	216,435	4.69%
1994-95	171,045,089	165,435,006	5,610,083	3.28%	8,141,662	5,837,194	2,304,469	28.30%
1995-96	174,894,275	170,567,772	4,326,503	2.47%	4,761,568	4,636,527	125,041	2.63%
1996-97	177,516,719	173,599,159	3,917,560	2.21%	5,272,198	5,167,636	104,562	1.98%
1997-98	181,808,058	178,223,803	3,584,255	1.97%	5,791,539	5,671,044	120,495	2.08%
1998-99	188,697,219	185,834,371	2,862,848	1.52%	5,840,077	5,683,912	156,165	2.67%
1999-00	199,552,024	196,922,562	2,629,462	1.32%	6,323,922	6,173,328	150,594	2.38%
2000-01	210,048,887	207,392,423	2,656,464	1.26%	7,033,231	6,883,698	149,533	2.13%
2001-02	224,426,275	221,377,339	3,048,936	1.36%	7,851,405	7,678,322	173,083	2.20%
2002-03	243,985,100	240,501,981	3,483,119	1.43%	8,279,046	7,926,442	352,604	4.26%
2003-04	265,009,066	261,421,793	3,587,273	1.35%	8,044,865	7,765,503	279,362	3.47%
2004-05	290,692,797	286,937,155	3,755,642	1.29%	7,910,732	7,719,331	191,401	2.42%
2005-06	324,547,130	319,214,673	5,332,457	1.64%	8,404,179	8,203,268	200,911	2.39%
2006-07	362,429,105	354,117,728	8,311,377	2.29%	9,042,887	8,797,946	244,941	2.71%
2007-08	394,779,683	380,943,586	13,836,097	3.50%	9,602,758	9,279,511	323,247	3.37%
2008-09	416,262,450	400,120,501	16,141,949	3.88%	10,529,937	10,222,239	307,698	2.92%
2009-10	412,698,021	398,951,720	13,746,301	3.33%	10,852,190	10,289,998	562,192	5.18%
2010-11	408,623,254	397,830,256	10,792,998	2.64%	10,211,055	9,726,068	484,987	4.75%
2011-12	403,471,575	396,237,796	7,233,779	1.79%	10,197,062	9,591,688	605,374	5.94%
2012-13	405,224,756	399,806,615	5,418,141	1.34%	10,198,775	9,832,000	366,775	3.60%

***SPECIAL ASSESSMENTS
AND DIRECT CHARGE***

FISCAL YEAR 2013-2014 SPECIAL ASSESSMENT AND CHARGES

Special assessments show separately on the property tax bill and are included in the total amount of the tax bill.
Questions relating to these assessments should be directed to the contact offices found on the following pages

FUND	SPECIAL ASSESSMENTS	CONTACT	FUND	SPECIAL ASSESSMENTS	CONTACT
1915 ACT BONDS			COUNTY PUBLIC WORKS (CON'T)		
1170	S L O Co. WW A/D - Los Osos Swr (USDA)	B 2	1752	Flood Control Zone #1A Service Charge (Maintenance Los Berros Creek)	B 4
1171	S L O Co. WW A/D - Los Osos Swr (SRF)	B 2	1774	Flood Control Zone #16 Service Charge (Nipomo Self-Help Housing Development)	B 4
1188	No. Mesa Assessment District	B 3			
1193	San Miguel Assessment District # A	B 3	1795	C S A #21 Road Burton	B 5
1194	San Miguel Assessment District # B	B 3	1796	C S A #21 Road Top of the World	B 5
1195	Sherwood Drive Underground Utility Assmt District	B 4	1798	C S A #21 Road Camborne	B 5
1196	Cambria Flood Control Assessment District	B 1	1799	C S A #1 Service Charge (Sewer Service)	B 4
1199	Eucalyptus Assessment District #25	B 3	1808	C S A #9I Emergency Fire	B 5
	PAYOFF INFORMATION - BARBARA GODWIN	781-1371	1816	C S A #18 Service Charge	B 5
ANNUAL CHARGES			1832	Flood Control Zone #16 General Operations	B 4
1873	Separate Bill Cost	A	1839	C S A #23 Delinquent Avail - Santa Margarita	B 5
1874	Mobile Home Bill Cost	A	1845	C S A #18 Delinquent Avail - Co. Club Estates	B 5
COUNTY PUBLIC WORKS			1846	C S A #16-1 Delinquent Avail - Shandon	B 5
1734	C S A #1 Lighting - Nipomo	B 4	1847	C S A #7A Delinquent Avail - Oak Shores	B 4
1735	C S A #1 Parkway Maintenance	B 4	1854	C S A #21 IMP CO-OP Bradford	B 5
1738	C S A #10A Delinquent A/R	B 5	1858	C S A #21 IMP CO-OP Madison Street	B 5
1739	Flood Control Zone #4 Service Charge (Maintain Santa Maria River Levee)	B 1	1859	C S A #21 IMP CO-OP Castle Street	B 5
1740	C S A #1F Service Charge (Central Septic/Drainage)	B 4	1887	Nipomo Lighting "E" Special Tax	B 5
			1891	Flood Control Zone #1 BA Spec Tax 2006	B 4
1742	C S A #1A Service Charge (Maintain Storm Drains and Septic Systems Galaxy Park and Other Nipomo Areas)	B 4	1892	Flood Control Zone #1A BA Spec Tax 2006	B 4
			1900	Flood Control Zone #18 Landscape MTC	B 1
			2000	C S A #21 Orville	B 5
			2001	C S A #21 Road Bradford 2	B 5
1743	C S A #1A Credit - Parkway	B 4	CITY OF ARROYO GRANDE		
1746	C S A #7A Service Charge - Oak Shores (Sewer Collection and Treatment)	B 4	1764	Arroyo Grande Landscape TR1158	C
1751	Flood Control Zone #1 Service Charge (Arroyo Grande Creek Improvements)	B 4	1765	Arroyo Grande Landscaping/Lighting A/D	C
			1893	Arroyo Grande Parkside Village A/D Landscape/Ltg	C
			1895	AG Grace Lane A/D (Maintenance/Improvements)	C

**FISCAL YEAR 2013-2014
SPECIAL ASSESSMENTS AND CHARGES**

FUND	SPECIAL ASSESSMENTS	CONTACT OFFICE		FUND	SPECIAL ASSESSMENTS	CONTACT OFFICE
	CITY OF ATASCADERO				CAMBRIA CSD	
1704	Atascadero Lobos Lane Maint Dist 83-1	D 2		0180	Cambria Water Availability	H
1705	Atascadero Sonora/Pinal Maint Dist 83-2	D 2		1767	Cambria Weed Abatement	H
1712	Atascadero CFD 2005-1 (Mello Roos)	HH		1768	Cambria Sewer Availability	H
1744	Atascadero Landscape Ltng 1	HH		1885	Cambria CSD Fire	H
1745	Atascadero Landscape Ltng 2	HH		1950	Cambria Delinquent Waste	H
1763	Atascadero Landscape Ltng 3	HH				
1782	Atascadero Landscape Street Drain 2	HH			CAYUCOS FIRE	
1783	Atascadero Landscape Street Drain 3	HH		1714	Cayucos Fire Special Tax	I
1784	Atascadero Landscape Street Drain 1	HH		1725	Cayucos Weed Abatement	I
1790	Atascadero Maleza Avenue Maint Dist 83-3	D 2				
1791	Atascadero San Fernando Rd Maint A/D 84-1	D 2			CAYUCOS SANITARY	
1793	Atascadero Service Charge Sewer	D 1		1715	Cayucos Delinquent Sewer	J
1802	Atascadero Aguila Avenue Maint Dist 86-3	D 2		1778	Cayucos Delinquent Garbage	J
1803	Atascadero Pinal/Escarpa Maint Dist 86-2	D 2				
1804	Atascadero Cayucos Avenue Maint Dist 86-4	D 2			CRESTON CSD	
1805	Atascadero Falda Road Maint Dist 86-1	D 2		1716	Creston Hills Ranch	CC
	ATASCADERO FIRE DEPARTMENT				GROUND SQUIRREL HOLLOW CSD	
1726	Atascadero Fire Abatement	E		1888	Ground Squirrel Hollow CSD	DD
	CALIFORNIA VALLEY CSD				CITY OF GROVER BEACH	
1786	California Valley CSD Road	F		0240	Grover Beach Fire Abatement	FF
1894	California Valley CSD Delinquent Trash	F				
					HERITAGE CSD	
				1875	Heritage Ranch CSD - Water/Sewer	L
1806	Cambria Community Health Care District (Upgrade Ambulance and Equipment)	G		1975	Heritage Ranch - San Miguel Delq. Solid Waste	L
					INDEPENDENCE CSD	
				1877	Independence CSD - Road	M
					LINNE CSD	
				1753	Linne CSD Fire and Road Assessment	N

**FISCAL YEAR 2013-2014
SPECIAL ASSESSMENT AND CHARGES**

FUND	SPECIAL ASSESSMENTS	CONTACT OFFICE		FUND	SPECIAL ASSESSMENTS	CONTACT OFFICE
	LOS OSOS CSD				CITY OF PISMO BEACH	
1699	Los Osos CSD Delinquent Water Charge	EE		0290	Pismo Beach Fire Abatement	S
1713	Los Osos Waste Treatment	AA		1775	Pismo Beach - Water Tax	U
1731	Los Osos CSD Drainage 9J	AA				
1748	Los Osos CSD Delinquent Solid Waste	EE			CITY OF SAN LUIS OBISPO	
1759	Los Osos CSD Special Fire Tax	AA		1722	City of SLO Delinquent Waste	W
1760	Los Osos CSD Service Charge	AA		1890	Safety Inspection Fee	W
1761	Los Osos CSD Septic/Lighting	AA				
					SAN MIGUEL	
	CITY OF MORRO BAY			828	San Miguel Weed Abatement	GG
1837	Morro Bay Cloisters Assessment District	O				
1840	Morro Bay Solid Waste Assessment	O			S.M. CONSERVATION DISTRICT	
1842	Morro Bay No Point Assessment District	O		1702	Santa Maria Valley Water Conservation District	V
1843	Morro Bay Storm Drain #1	O			Twitchell Reservoir	
	NIPOMO CSD				SQUIRE CANYON CSD	
1720	Nipomo CSD Assessment Dist #93-1	BB		1777	Squire Canyon Road Improvement	AA
1800	Nipomo CSD Black Lake Lighting	P				
1801	Nipomo CSD Black Landscape #1	P			TEMPLETON CSD	
1807	Nipomo CSD Delinquent Solid Waste	P		1754	Templeton Weed Abatement	X
				1757	Templeton CSD 98-1 Tract 2229	X
	OCEANO CSD			1772	Templeton CSD 99-1 Tract 2273	X
0310	Oceano Weed Abatement	FF		1773	Templeton CSD 97-1 Tract 2057	X
1771	Oceano CSD Delinquent Water/Sewer	Q		1776	Templeton CSD 02-1 Tract 2348	X
				1864	Templeton CSD Delinquent A/R	X
	CITY OF PASO ROBLES					
1749	Paso Robles Fire / Weed Abatement	R 2				
1788	Paso Robles CFD (Mello Roos)	T				
1863	Paso Lighting/Landscaping #1	R 1				
1963	Paso Drainage Maintenance A/D	T				

There are a number of special assessments and special charges which are levied on the properties benefited. A special assessment is any assessment levied pursuant to the improvement acts of the State of California, which are liens upon a specific parcel of property, i.e, Atascadero Assessment (Sewer) District #1, etc. A special charge is levied against specific properties for services performed, i.e, Weed Abatement, Water Availability, etc. The special assessments and special charges appear on the tax bill following "AV Tax Subtotal".

2013-2014 SPECIAL ASSESSMENT CONTACT OFFICES

A County Auditor-Controller
 Room D220, 1055 Monterey St., Co. Govt. Ctr.
 San Luis Obispo, CA 93408
 (805) 781-5031
 Kathleen Stewart

F California Valley Community Services District
 P.O. Box 3094
 California Valley, CA 93453
 (805) 475-2211
 Sharee Washer

B County Public Works
 Room 207, County Government Center
 San Luis Obispo, CA 93408
 (805) 781-5252
B 1 Jennifer Colvard 781-5278 **B 4** JoAnne Hilker 781-1584
B 2 Ken Cardoza 781-5294
B 3 Pam Duffield 781-5282 **B 5** Kristi Smith 781-5298

G Cambria Community Healthcare District
 2535 Main Street
 Cambria, CA 93428
 (805) 927-8304
 Heidi Holmes

1915 Act Payoff Information - Barbara Godwin 781-1371

C City of Arroyo Grande
 300 East Branch Street
 Arroyo Grande, CA 93420
 (805) 473-5430
 Ryan Cornell

H Cambria Community Services District
 P.O. Box 65
 Cambria, CA 93428
 (805) 927-6118
 Alleyne Labossiere

D City of Atascadero
 6500 Palma Avenue
 Atascadero, CA 93422
 (805) 470-3486
D 1 Valerie Humphrey
D 2 Jeri Rangel 470-3430

H Cambria Fire Department
 P.O. Box 65
 Cambria, CA 93428
 (805) 927-6118
 Alleyne Labossiere

E City of Atascadero Fire Department
 6005 Lewis Avenue
 Atascadero, CA 93422
 (805) 470-3300
 Ellen Perkins

I Cayucos Fire District
 P.O. Box 707
 Cayucos, CA 93430
 (805) 995-3372
 Lori Mozden

2013-2014 SPECIAL ASSESSMENT CONTACT OFFICES

J Cayucos Sanitary District
 P.O. Box 333
 Cayucos, CA 93430-0333
 (805) 995-3290
 Danielle Crawford

O City of Morro Bay
 595 Harbor Street
 Morro Bay, CA 93442
 (805) 772-6217
 Susan Slayton

K City of Grover Beach
 154 South 8th Street
 Grover Beach, CA 93433-0273
 (805) 473-4567
 Donna McMahon
FF Weed Abatement - (805) 473-5490

P Nipomo Community Services District
 P.O. Box 326
 Nipomo, CA 93444
 (805) 929-1133
 Lisa Bognuda

L Heritage Community Services District
 4870 Heritage Road
 Paso Robles, CA 93446
 (805) 227-6230
 Debbie Fransen

Q Oceano Community Services District
 P.O. Box 599
 Oceano, CA 93475
 (805) 481-6730
 Celia Ruiz
FF Weed Abatement - (805) 473-5490

M Independence Ranch CSD
 6289 Hawk Ridge Place
 San Miguel, CA 93451
 (805) 227-6392
 John Eulberg

R City of Paso Robles
 821 Pine Street, Ste A
 Paso Robles, CA 93446
 (805) 237-3999 Ext. 6650
 Jim Throop
R 1 Dennis Fransler (805) 237-4742
R 2 Ken Johnson (805) 227-7560

N Linne Community Services District
 6115 Wild Horse
 Paso Robles, CA 93446
 (805) 239-1260
 Ellen Frost

S City of Pismo Beach Fire Department
 760 Mattie Road
 Pismo Beach, CA 93449
 (805) 773-7031
 Michelle Pearson

2013-2014 SPECIAL ASSESSMENT CONTACT OFFICES

T Willdan Financial Services
 27368 Via Industria, Suite 110
 Temecula, CA 92590
 (800) 755-6864
 Stacey Reynolds

AA Wallace & Associates
 612 Clarion Court
 San Luis Obispo, CA 93401-8177
 (805) 544-4011
 Lonnie Richardson-Lepore

U City of Pismo Beach
 760 Mattie Road
 Pismo Beach, CA 93449
 (805) 773-7012
 Susan West-Jones

BB Special District Financing Administration
 437 West Grand Avenue
 Escondido, CA 92025
 (800) 676-3680 (760) 233-2635
 Jeff Hammill

V Santa Maria Valley Water Conservation
 P.O. Box 364
 Santa Maria, CA 93454
 (805) 925-5212
 Christy Griesemer

CC Creston Community Services District
 P.O. Box 513
 Creston, CA 93432
 (805) 226-9489
 Judy Blankenship

W City of San Luis Obispo
 990 Palm Street
 San Luis Obispo, CA 93401-3249
 (805) 781-7129
 Jennifer Thompson

DD Ground Squirrel Hollow Community Services Dist
 5915 Silverado Place
 Paso Robles, CA 93446
 (805) 674-5463
 John D'Ornellas

X Templeton Community Services District
 P.O. Box 780
 Templeton, CA 93465
 (805) 434-4900
 Natalie Klock

EE Los Osos Community Services District
 2122 9th Street, Suite 102 / P.O. Box 6064
 Los Osos, CA 93412-6064
 (805) 528-9435
 Ann Kudart

2013-2014 SPECIAL ASSESSMENT CONTACT OFFICES

FF Five Cities Fire Authority Headquarters Station 66

Weed Abatement
140 Traffic Way
Arroyo Grande, CA 93420
(805) 473-5490
Amy Jones

HH NBS

32605 Temecula Parkway, Ste 100
Temecula, CA 92592
(800) 676-7516
Adina Light

GG San Miguel Community Service District

1150 Mission Street
San Miguel, CA 93451
(805) 467-3388
Kelly Dodds

REDEVELOPMENT

FORMER REDEVELOPMENT AGENCY PROPERTY TAX REVENUE FOR 2013/2014

	ASSESSED VALUES					RECAP OF TOTAL	
	SECURED	UTILITY	TOTAL SEC'D	UNSEC	TOTAL A/V	TAX AMOUNTS TO RPTTF	
GROVER BEACH REDEVELOPMENT PROJECT							
Base Year	1996-97						
Frozen Base Value	80,461,536	0	80,461,536	3,297,917	83,759,453	1,054,759	CY Increment
Current Year Value	184,213,857	0	184,213,857	5,021,447	189,235,304	(68,190)	Prior Year Adjmt
Incrmt/Decrmt Value	103,752,321	0	103,752,321	1,723,530	105,475,851	<u>986,569</u>	Total Adj'd Increment
FIVE CITIES REDEVELOPMENT PROJECT							
Base Year	1987-88						
Frozen Base Value	12,426,921	0	12,426,921	938,947	13,365,868	1,314,955	CY Increment
Current Year Value	120,931,152	0	120,931,152	23,930,259	144,861,411	(46,789)	Prior Year Adjmt
Incrmt/Decrmt Value	108,504,231	0	108,504,231	22,991,312	131,495,543	1,268,166	Total Adj'd Increment
PASO ROBLES REDEVELOPMENT PROJECT							
Base Year	1986-87						
Frozen Base Value	123,422,199	100,800	123,522,999	14,019,621	137,542,620	4,345,117	CY Increment
Current Year Value	532,865,823	162,043	533,027,866	39,026,517	572,054,383	(364,161)	Prior Year Adjmt
Incrmt/Decrmt Value	409,443,624	61,243	409,504,867	25,006,896	434,511,763	3,980,956	Total Adj'd Increment
ARROYO GRANDE REDEVELOPMENT PROJECT							
Base Year	1996-97						
Frozen Base Value	108,721,778	0	108,721,778	14,219,858	122,941,636	1,525,165	CY Increment
Current Year Value	252,817,716	0	252,817,716	22,640,405	275,458,121	(99,063)	Prior Year Adjmt
Incrmt/Decrmt Value	144,095,938	0	144,095,938	8,420,547	152,516,485	1,426,102	Total Adj'd Increment
ATASCADERO REDEVELOPMENT PROJECT							
Base Year	1998-99						
Frozen Base Value	258,107,375	0	258,107,375	23,611,074	281,718,449	3,400,917	CY Increment
Current Year Value	586,926,247	0	586,926,247	34,883,871	621,810,118	(289,297)	Prior Year Adjmt
Incrmt/Decrmt Value	328,818,872	0	328,818,872	11,272,797	340,091,669	3,111,620	Total Adj'd Increment
GROVER BEACH INDUSTRIAL ENHANCEMENT REDEVELOPMENT PROJECT							
Base Year	2003-2004						
Frozen Base Value	43,543,375	3,077	43,546,452	4,862,884	48,409,336	341,483	Curr Yr Increment
Current Year Value	63,066,572	369,633	63,436,205	19,121,414	82,557,619	(29,895)	Prior Year Adjmt
Incrmt/Decrmt Value	19,523,197	366,556	19,889,753	14,258,530	34,148,283	311,588	Total Adj'd Increment

SUMMARY OF BONDS LEVIED

TRA PRIMARY NO. REFERENCE

TAX RATES BY FUND

&

BY TAX RATE AREA

EXPLANATION OF TAX RATES

Maximum Tax Rate

Section 98(a) of the Revenue and Taxation Code directs the County to levy an ad valorem property tax on taxable assessed value at a rate equal to one dollar (\$1) per hundred dollars (\$100) of full value.

Tax Rates for General Obligation Bonds or Other Indebtedness

Under Section 93(a) of the Revenue and Taxation Code, a tax rate may be levied to make annual payments for interest and principal on general obligation bonds or certain other indebtedness approved by the voters. In this publication the maximum tax rate, in addition to any voter approved bond rate, is noted for each tax rate area and is multiplied by the net assessed value of each taxable property for tax extension.

Unitary Roll

The State Board of Equalization (BOE) is responsible for determining the value for certain companies with facilities located in San Luis Obispo County, which are part of a multi-county regulated public utility. In 2007-08, as the result of AB2670, the BOE was required to remove the Regulated Railway values from the non-operating non-unitary local tax rate areas (TRAs) and assess this property as Unitary in its own TRA 000-002. A countywide average debt rate is set yearly to be applied to all unitary and operating non-unitary property billed for the State Board Unitary roll. The tax rate for this year will show under the first two tax rate areas, 000-001 and 000-002. This serves to equalize the unitary value throughout the County to all taxing jurisdictions.

Mello-Roos Bonds & Special Taxes

The Mello-Roos Community Facilities Act is a tax-based financing method that authorizes local governments to establish community facilities districts (CFDs) within which they may levy special taxes and issue bonds, with approval of two-thirds of the district's landowners, to finance open space acquisition, maintenance, and other programs. There are currently two Mello-Roos CFDs levying special taxes for services being administered by the cities of Atascadero and Paso Robles.

State Water Project

The State Water tax rate is the result of a water supplement agreement between the SLO County Flood Control District and the California State Department of Water Resources (DWR), entered into in 1963, and is charged to every parcel within the County of San Luis Obispo. The revenue generated by this tax rate is used solely to make the contractual payments required by the DWR agreement, which is currently set to expire in 2035. Questions on the State Water tax rate should be directed to Sherri Weiss in Public Works at 781-5296.

**COUNTY OF SAN LUIS OBISPO
BOARD OF SUPERVISOR APPROVED
SCHEDULE OF TAX RATES
2013/2014**

<u>FUND</u>	<u>TAXING AGENCY</u>	PRIOR YEAR 2012/2013 <u>TAX RATE</u>	CURR YEAR 2013/2014 <u>TAX RATE</u>
COUNTYWIDE TAX RATES			
0013	PROPOSITION 13 BASIC TAX RATE	1.00000%	1.00000%
0112	UNITARY RAILROAD TAX RATE	1.00000%	1.00000%
0113	UNITARY PROPERTY TAX RATE	1.00000%	1.00000%
<u>CONTRACT</u>			
0646	STATE WATER BOND	0.00400%	0.00400%
<u>DEBT SERVICE</u>			
0114	UNITARY DEBT SERVICE	0.03744%	0.04293%
INCORPORATED CITIES AND SPECIAL DISTRICT BONDS			
1042	LOPEZ DAM RETROFIT	0.00992%	0.00992%
1101	CITY OF ARROYO GRANDE FIRE	0.00817%	0.00817%
1125	CITY OF PASO ROBLES	0.06960%	0.06960%
1172	WATERWORKS # 1, ZONE A	0.00200%	0.00000%
1189	CSA # 16, IMPROVEMENT AREA 1	0.02870%	0.02770%
SCHOOL DISTRICT GENERAL OBLIGATION BONDS			
<u>DEBT SERVICE</u>			
1249	LUCIA MAR UNIFIED - 2005 A Refunding of 1997 A	0.01494%	0.01534%
1251	LUCIA MAR UNIFIED - 2006 A Refunding of 2004 A	0.02460%	0.02460%
1276	ATASCADERO UNIFIED - 2010 Series A	0.04519%	0.04519%
1512	CAYUCOS ELEM - 2004 Series A	0.02641%	0.02641%
1514	CAYUCOS ELEM - 2006 Series A	0.01790%	0.01790%
1525	SANTA MARIA JT HSD - 2000	0.02484%	0.02559%
1526	SANTA MARIA JT HSD - 2004	0.01963%	0.01963%
1534	HANCOCK COMM COLLEGE - 2006 Series A	0.02500%	0.02500%
1547	SHANDON UNIFIED - 2004 A Refunding of 1989 A	0.00000%	0.00000%
1549	SAN MIGUEL ELEM - 2000 Series A	0.04413%	0.04413%
1548	COAST UNIFIED - 1998 Series A	0.00664%	0.00664%
1550	COAST UNIFIED - 2002 Series A	0.03410%	0.03410%
1570	PASO ROBLES UNIFIED - 2006 Series A	0.01190%	0.01190%

COUNTY OF SAN LUIS OBISPO

TAX RATE AREA PRIMARY NUMBER REFERENCE

(Tax Rate Areas are assigned and maintained by the State Board of Equalization)

COUNTYWIDE

000 Unitary (State Assessed)

INCORPORATED CITIES

001 City of Arroyo Grande
002 City of Paso Robles
003 City of San Luis Obispo
004 City of Pismo Beach
005 City of Grover Beach
006 City of Morro Bay
007 City of Atascadero

SCHOOL DISTRICTS

052 Lucia Mar Unified
054 Atascadero Unified
061 Coast Unified (Cambria Elementary)
063 Coast Unified (Cayucos Elementary)
070 Cuyama Unified
104 Paso Robles Unified
108 Pleasant Elementary
112 San Luis Coastal Unified
114 San Miguel Elementary
116 Santa Maria Elementary/High
119 Shandon Unified
126 Templeton Unified

COUNTY OF SAN LUIS OBISPO - AUDITOR-CONTROLLER SUMMARY OF BONDS LEVIED

GENERAL OBLIGATION BONDS - (Voter Approved at General Election)

TAX FUND NUMBER	2013-2014 TAX RATE	DISTRICT NAME	DATE OF ISSUANCE	DEBT SERVICE PAYMENTS DUE	FINAL MATURITY
0114	0.04293	Unitary Debt Rate	R&T Code §100	N/A	On Going
0646	0.00400	State Water Contract-Dept of Water Resources Agreement	02-26-1963	Jan & July	07-01-2035
1042	0.00992	Lopez Dam - Retrofit	10-01-2000	Mar & Sept	09-02-2030
1101	0.00817	City of Arroyo Grande - Fire Station Expansion	08-01-2003	Feb & Aug	08-01-2023
1125	0.06960	City of Paso Robles - Niblick Bridge	07-01-1999	Feb & Aug	08-01-2027
1172	0.00000	San Miguel CSD (SLO Co Wtr Wks Dist #1)-Water Sys Imprvmnts	12-01-1975	April 1	12-01-2015
1189	0.02770	SLO CSA #16 - Imprvmnt #1 - Water System Improvements	04-01-1976	April 1	04-01-2016
1249	0.01534	Lucia Mar Unified - 1997 Issue	08-01-1997	Feb & Aug	08-01-2023
1251	0.02460	Lucia Mar Unified - 2004 Issue	06-16-2004	Feb & Aug	08-01-2028
1276	0.04519	Atascadero Unified - 2010 Series A	06-21-2011	Feb & Aug	08-01-2040
1512	0.02641	Cayucos Elementary - 2004 Issue	02-23-2004	Feb & Aug	08-01-2041
1514	0.01790	Cayucos Elementary - 2006 Series A	02-21-2007	Feb & Aug	08-01-2031
1525	0.02559	Santa Maria Joint High - 2000 Issue	03-01-2003	Feb & Aug	08-01-2024
1526	0.01963	Santa Maria Joint High - 2004 Series A	02-23-2005	Feb & Aug	02-01-2030
1534	0.02500	Allan Hancock Comm College - 2006A	09-25-2006	Feb & Aug	08-01-2031
1547	0.00000	Shandon Unified - 2004A Rfnd'g 98A & 93A	12-01-1993	Feb & Aug	08-01-2016
1548	0.00664	Coase Unified - 1998 Issue	03-23-2011	Feb & Aug	08-01-2023
1549	0.04413	San Miguel Elementary	05-18-2000	June 15	06-15-2025
1550	0.03410	Coast Unified - 2002 Issue	07-01-2003	Feb & Aug	08-01-2041
1570	0.01190	Paso Robles Unified - 2006 Issue	08-01-2007	Feb & Aug	09-01-2045
	0.45875				

1915 ACT BONDS - (Proposition 218 Ballot Approval - After 1996)

FUND	INTEREST RATE	DISTRICT NAME	YEAR OF ISSUANCE	DEBT SERVICE PAYMENTS DUE	FINAL MATURITY
1170	3.250%	San Luis Obispo Co A/D - Los Osos Swr (USDA) - Sewer	2012	Mar & Sept	09-02-2051
1171		San Luis Obispo Co A/D - Los Osos Swr (SRF) - Sewer	Pending		
1188	3.5%-5.125%	North Mesa Assessment District - Road	1999	Mar & Sept	09-02-2018
1193	2.955%	San Miguel Assmt Dist - A	2000	April & Oct	04-01-2025
1194	4.5%-6.85%	San Miguel Assmt Dist - B		1994	Mar & Sept
1195	5.450%	Sherwood Drive Assmt District - Undrgrnd Utility	2006	Mar & Sept	09-02-2026
1196	5.000%	Cambria Assmt Dist - Flood Control	2006	July & Jan	09-02-2016
1199	5.000%	Eucalyptus Road Assmt District - Road	1996	Mar & Sept	09-02-2016

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
Unitary & Unitary Railroad									
		000-001	1.04293						
		000-002	1.04293						
City of Arroyo Grande									
	Lucia Mar Unified	001-000	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-002	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-003	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-006	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-007	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-009	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-011	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-012	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-013	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-014	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-016	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-019	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-020	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-023	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-024	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-025	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-026	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-027	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-028	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-029	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-030	1.05211	1.00000	.00400	.00817	.03994		.00992
		001-031	1.06203	1.00000	.00400	.00817	.03994		.00992
		001-032	1.06203	1.00000	.00400	.00817	.03994		.00992

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
City of Paso Robles									
	Paso Unified	002-000	1.08550	1.00000	.00400	.06960	.01190		
		002-001	1.08550	1.00000	.00400	.06960	.01190		
		002-002	1.08550	1.00000	.00400	.06960	.01190		
		002-003	1.08550	1.00000	.00400	.06960	.01190		
		002-005	1.08550	1.00000	.00400	.06960	.01190		
		002-006	1.08550	1.00000	.00400	.06960	.01190		
		002-007	1.08550	1.00000	.00400	.06960	.01190		
		002-008	1.08550	1.00000	.00400	.06960	.01190		
		002-009	1.08550	1.00000	.00400	.06960	.01190		
		002-010	1.08550	1.00000	.00400	.06960	.01190		
		002-014	1.08550	1.00000	.00400	.06960	.01190		
		002-016	1.08550	1.00000	.00400	.06960	.01190		
		002-018	1.08550	1.00000	.00400	.06960	.01190		
		002-019	1.08550	1.00000	.00400	.06960	.01190		
		002-022	1.08550	1.00000	.00400	.06960	.01190		
		002-023	1.08550	1.00000	.00400	.06960	.01190		
		002-025	1.08550	1.00000	.00400	.06960	.01190		
		002-026	1.08550	1.00000	.00400	.06960	.01190		
		002-027	1.08550	1.00000	.00400	.06960	.01190		
	Templeton Unified	002-028	1.07360	1.00000	.00400	.06960			
	Paso Unified	002-032	1.08550	1.00000	.00400	.06960	.01190		
		002-033	1.08550	1.00000	.00400	.06960	.01190		
		002-034	1.08550	1.00000	.00400	.06960	.01190		
		002-038	1.08550	1.00000	.00400	.06960	.01190		
		002-039	1.08550	1.00000	.00400	.06960	.01190		
		002-040	1.08550	1.00000	.00400	.06960	.01190		
		002-041	1.08550	1.00000	.00400	.06960	.01190		
		002-042	1.08550	1.00000	.00400	.06960	.01190		
	Templeton Unified	002-043	1.07360	1.00000	.00400	.06960			

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
City of San Luis Obispo									
	San Luis Coastal Unified	003-000	1.00400	1.00000	.00400				
		003-001	1.00400	1.00000	.00400				
		003-005	1.00400	1.00000	.00400				
		003-008	1.00400	1.00000	.00400				
		003-012	1.00400	1.00000	.00400				
		003-013	1.00400	1.00000	.00400				
		003-014	1.00400	1.00000	.00400				
		003-015	1.00400	1.00000	.00400				
		003-016	1.00400	1.00000	.00400				
		003-017	1.00400	1.00000	.00400				
		003-018	1.00400	1.00000	.00400				
		003-019	1.00400	1.00000	.00400				
		003-020	1.00400	1.00000	.00400				
		003-021	1.00400	1.00000	.00400				
		003-022	1.00400	1.00000	.00400				
City of Pismo Beach									
	Lucia Mar Unified	004-001	1.05386	1.00000	.00400		.03994		.00992
		004-002	1.05386	1.00000	.00400		.03994		.00992
		004-003	1.05386	1.00000	.00400		.03994		.00992
		004-004	1.04394	1.00000	.00400		.03994		
		004-005	1.05386	1.00000	.00400		.03994		.00992
		004-006	1.04394	1.00000	.00400		.03994		
		004-007	1.04394	1.00000	.00400		.03994		
	San Luis Coastal	004-008	1.00400	1.00000	.00400				
		004-009	1.00400	1.00000	.00400				
		004-013	1.01392	1.00000	.00400				.00992
		004-014	1.01392	1.00000	.00400				.00992
		004-015	1.01392	1.00000	.00400				.00992
	Lucia Mar Unified	004-016	1.04394	1.00000	.00400		.03994		
		004-018	1.04394	1.00000	.00400		.03994		

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
City of Grover Beach									
	Lucia Mar Unified	005-000	1.05386	1.00000	.00400		.03994		.00992
		005-001	1.04394	1.00000	.00400		.03994		
		005-002	1.05386	1.00000	.00400		.03994		.00992
		005-004	1.05386	1.00000	.00400		.03994		.00992
		005-005	1.05386	1.00000	.00400		.03994		.00992
		005-006	1.05386	1.00000	.00400		.03994		.00992
		005-007	1.05386	1.00000	.00400		.03994		.00992
		005-009	1.05386	1.00000	.00400		.03994		.00992
		005-010	1.05386	1.00000	.00400		.03994		.00992
		005-015	1.05386	1.00000	.00400		.03994		.00992
		005-016	1.05386	1.00000	.00400		.03994		.00992
		005-017	1.05386	1.00000	.00400		.03994		.00992
		005-018	1.05386	1.00000	.00400		.03994		.00992
		005-019	1.05386	1.00000	.00400		.03994		.00992
		005-020	1.05386	1.00000	.00400		.03994		.00992
City of Morro Bay									
	Coast Unified (Cayucos Elem)	006-000	1.05495	1.00000	.00400		.00664	.04431	
	San Luis Coastal Unified	006-001	1.00400	1.00000	.00400				
		006-002	1.00400	1.00000	.00400				
		006-003	1.00400	1.00000	.00400				
		006-006	1.00400	1.00000	.00400				
City of Atascadero									
	Atascadero Unified	007-001	1.04919	1.00000	.00400		.04519		
		007-005	1.04919	1.00000	.00400		.04519		
		007-006	1.04919	1.00000	.00400		.04519		
		007-007	1.04919	1.00000	.00400		.04519		
		007-009	1.04919	1.00000	.00400		.04519		

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
City of Atascadero (cont'd)									
	Templeton Unified	007-010	1.00400	1.00000	.00400				
	Atascadero Unified	007-011	1.04919	1.00000	.00400		.04519		
		007-013	1.04919	1.00000	.00400		.04519		
		007-016	1.04919	1.00000	.00400		.04519		
		007-018	1.04919	1.00000	.00400		.04519		
		007-019	1.04919	1.00000	.00400		.04519		
		007-020	1.04919	1.00000	.00400		.04519		
		007-022	1.04919	1.00000	.00400		.04519		
		007-026	1.04919	1.00000	.00400		.04519		
		007-027	1.04919	1.00000	.00400		.04519		
		007-028	1.04919	1.00000	.00400		.04519		
		007-031	1.04919	1.00000	.00400		.04519		
		007-033	1.04919	1.00000	.00400		.04519		
		007-034	1.04919	1.00000	.00400		.04519		
		007-035	1.04919	1.00000	.00400		.04519		
		007-036	1.04919	1.00000	.00400		.04519		
		007-037	1.04919	1.00000	.00400		.04519		
		007-038	1.04919	1.00000	.00400		.04519		
		007-039	1.04919	1.00000	.00400		.04519		
		007-040	1.04919	1.00000	.00400		.04519		
		007-041	1.04919	1.00000	.00400		.04519		
		007-042	1.04919	1.00000	.00400		.04519		
		007-043	1.04919	1.00000	.00400		.04519		
		007-044	1.04919	1.00000	.00400		.04519		

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
Unincorporated Areas of the County									
County	Lucia Mar Unified	052-001	1.05386	1.00000	.00400		.03994		.00992
		052-002	1.04394	1.00000	.00400		.03994		
		052-003	1.04394	1.00000	.00400		.03994		
		052-004	1.05386	1.00000	.00400		.03994		.00992
		052-006	1.05386	1.00000	.00400		.03994		.00992
		052-007	1.04394	1.00000	.00400		.03994		
		052-008	1.05386	1.00000	.00400		.03994		.00992
		052-009	1.05386	1.00000	.00400		.03994		.00992
		052-011	1.05386	1.00000	.00400		.03994		.00992
		052-012	1.04394	1.00000	.00400		.03994		
		052-013	1.04394	1.00000	.00400		.03994		
		052-014	1.04394	1.00000	.00400		.03994		
		052-015	1.04394	1.00000	.00400		.03994		
		052-016	1.05386	1.00000	.00400		.03994		.00992
		052-018	1.05386	1.00000	.00400		.03994		.00992
		052-020	1.05386	1.00000	.00400		.03994		.00992
		052-021	1.05386	1.00000	.00400		.03994		.00992
		052-022	1.04394	1.00000	.00400		.03994		
		052-025	1.04394	1.00000	.00400		.03994		
		052-026	1.05386	1.00000	.00400		.03994		.00992
		052-027	1.05386	1.00000	.00400		.03994		.00992
		052-028	1.04394	1.00000	.00400		.03994		
		052-030	1.04394	1.00000	.00400		.03994		
		052-031	1.04394	1.00000	.00400		.03994		
		052-032	1.04394	1.00000	.00400		.03994		
		052-033	1.05386	1.00000	.00400		.03994		.00992
		052-034	1.04394	1.00000	.00400		.03994		
		052-035	1.04394	1.00000	.00400		.03994		
		052-036	1.04394	1.00000	.00400		.03994		
		052-038	1.04394	1.00000	.00400		.03994		

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Lucia Mar Unified (cont'd)	052-039	1.04394	1.00000	.00400		.03994		
		052-040	1.04394	1.00000	.00400		.03994		
		052-041	1.04394	1.00000	.00400		.03994		
		052-042	1.04394	1.00000	.00400		.03994		
		052-044	1.04394	1.00000	.00400		.03994		
		052-045	1.04394	1.00000	.00400		.03994		
		052-046	1.04394	1.00000	.00400		.03994		
		052-047	1.04394	1.00000	.00400		.03994		
		052-049	1.04394	1.00000	.00400		.03994		
		052-050	1.04394	1.00000	.00400		.03994		
		052-051	1.04394	1.00000	.00400		.03994		
		052-052	1.05386	1.00000	.00400		.03994		.00992
		052-053	1.05386	1.00000	.00400		.03994		.00992
		052-054	1.05386	1.00000	.00400		.03994		.00992
		052-055	1.04394	1.00000	.00400		.03994		
		052-056	1.05386	1.00000	.00400		.03994		.00992
		052-058	1.05386	1.00000	.00400		.03994		.00992
		052-062	1.05386	1.00000	.00400		.03994		.00992
		052-064	1.05386	1.00000	.00400		.03994		.00992
		052-065	1.05386	1.00000	.00400		.03994		.00992
		052-066	1.05386	1.00000	.00400		.03994		.00992
		052-069	1.05386	1.00000	.00400		.03994		.00992
		052-072	1.04394	1.00000	.00400		.03994		
		052-075	1.04394	1.00000	.00400		.03994		
		052-077	1.04394	1.00000	.00400		.03994		
		052-078	1.05386	1.00000	.00400		.03994		.00992
		052-080	1.04394	1.00000	.00400		.03994		
		052-081	1.04394	1.00000	.00400		.03994		
		052-089	1.05386	1.00000	.00400		.03994		.00992
		052-091	1.04394	1.00000	.00400		.03994		
052-093	1.04394	1.00000	.00400		.03994				
052-094	1.04394	1.00000	.00400		.03994				

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Lucia Mar Unified (cont'd)	052-095	1.04394	1.00000	.00400		.03994		
		052-096	1.04394	1.00000	.00400		.03994		
		052-097	1.04394	1.00000	.00400		.03994		
		052-098	1.04394	1.00000	.00400		.03994		
		052-100	1.04394	1.00000	.00400		.03994		
		052-101	1.04394	1.00000	.00400		.03994		
		052-102	1.04394	1.00000	.00400		.03994		
		052-103	1.04394	1.00000	.00400		.03994		
		052-104	1.04394	1.00000	.00400		.03994		
		052-108	1.04394	1.00000	.00400		.03994		
		052-110	1.04394	1.00000	.00400		.03994		
		052-111	1.04394	1.00000	.00400		.03994		
		052-112	1.04394	1.00000	.00400		.03994		
		052-113	1.04394	1.00000	.00400		.03994		
		052-114	1.04394	1.00000	.00400		.03994		
		052-115	1.04394	1.00000	.00400		.03994		
		052-116	1.05386	1.00000	.00400		.03994		.00992
		052-117	1.04394	1.00000	.00400		.03994		
		052-118	1.04394	1.00000	.00400		.03994		
		052-119	1.04394	1.00000	.00400		.03994		
		052-120	1.04394	1.00000	.00400		.03994		
		052-121	1.04394	1.00000	.00400		.03994		
		052-122	1.04394	1.00000	.00400		.03994		
		052-123	1.04394	1.00000	.00400		.03994		
		052-124	1.05386	1.00000	.00400		.03994		.00992
		052-125	1.04394	1.00000	.00400		.03994		
		052-126	1.04394	1.00000	.00400		.03994		
		052-127	1.04394	1.00000	.00400		.03994		
		052-128	1.04394	1.00000	.00400		.03994		
052-129	1.05386	1.00000	.00400		.03994		.00992		

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Atascadero Unified	054-001	1.04919	1.00000	.00400		.04519		
		054-002	1.04919	1.00000	.00400		.04519		
		054-004	1.04919	1.00000	.00400		.04519		
		054-005	1.04919	1.00000	.00400		.04519		
		054-012	1.04919	1.00000	.00400		.04519		
		054-014	1.04919	1.00000	.00400		.04519		
		054-015	1.04919	1.00000	.00400		.04519		
		054-017	1.04919	1.00000	.00400		.04519		
		054-018	1.04919	1.00000	.00400		.04519		
		054-026	1.04919	1.00000	.00400		.04519		
		054-029	1.04919	1.00000	.00400		.04519		
		054-036	1.04919	1.00000	.00400		.04519		
		054-042	1.04919	1.00000	.00400		.04519		
		054-043	1.04919	1.00000	.00400		.04519		
		054-044	1.04919	1.00000	.00400		.04519		
		054-048	1.04919	1.00000	.00400		.04519		
		054-050	1.04919	1.00000	.00400		.04519		
		054-052	1.04919	1.00000	.00400		.04519		
		054-053	1.04919	1.00000	.00400		.04519		
		054-054	1.04919	1.00000	.00400		.04519		
		054-056	1.04919	1.00000	.00400		.04519		
		054-060	1.04919	1.00000	.00400		.04519		
		054-061	1.04919	1.00000	.00400		.04519		
		054-062	1.04919	1.00000	.00400		.04519		
		054-063	1.04919	1.00000	.00400		.04519		
		054-064	1.04919	1.00000	.00400		.04519		
		054-065	1.04919	1.00000	.00400		.04519		
		054-066	1.04919	1.00000	.00400		.04519		

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds	
County	Coast Unified (Cambria Elem)	061-030	1.04474	1.00000	.00400		.04074			
		New Primary "061" in 2013/14	061-031	1.04474	1.00000	.00400		.04074		
		061-032	1.04474	1.00000	.00400		.04074			
		061-033	1.04474	1.00000	.00400		.04074			
		061-034	1.04474	1.00000	.00400		.04074			
		061-035	1.04474	1.00000	.00400		.04074			
		061-036	1.04474	1.00000	.00400		.04074			
		061-037	1.04474	1.00000	.00400		.04074			
		061-038	1.04474	1.00000	.00400		.04074			
	Coast Unified (Cayucos Elem)	063-001	1.05495	1.00000	.00400		.00664	.04431		
		063-002	1.05495	1.00000	.00400		.00664	.04431		
		063-003	1.05495	1.00000	.00400		.00664	.04431		
		063-005	1.05495	1.00000	.00400		.00664	.04431		
		063-006	1.05495	1.00000	.00400		.00664	.04431		
		063-007	1.05495	1.00000	.00400		.00664	.04431		
		063-008	1.05495	1.00000	.00400		.00664	.04431		
		063-009	1.05495	1.00000	.00400		.00664	.04431		
		063-010	1.05495	1.00000	.00400		.00664	.04431		
		063-011	1.05495	1.00000	.00400		.00664	.04431		
063-013	1.05495	1.00000	.00400		.00664	.04431				
063-014	1.05495	1.00000	.00400		.00664	.04431				
063-015	1.05495	1.00000	.00400		.00664	.04431				
063-017	1.05495	1.00000	.00400		.00664	.04431				
063-020	1.05495	1.00000	.00400		.00664	.04431				
063-021	1.05495	1.00000	.00400		.00664	.04431				
063-022	1.05495	1.00000	.00400		.00664	.04431				
063-033	1.05495	1.00000	.00400		.00664	.04431				
County	Cuyama Unified	070-000	1.02900	1.00000	.00400			.02500		
		070-001	1.02900	1.00000	.00400			.02500		

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds	
County	Paso Unified	104-001	1.01590	1.00000	.00400		.01190			
		104-002	1.01590	1.00000	.00400		.01190			
		104-003	1.01590	1.00000	.00400		.01190			
		104-004	1.01590	1.00000	.00400		.01190			
		104-005	1.01590	1.00000	.00400		.01190			
		104-008	1.01590	1.00000	.00400		.01190			
		104-009	1.01590	1.00000	.00400		.01190			
		104-012	1.01590	1.00000	.00400		.01190			
		104-013	1.01590	1.00000	.00400		.01190			
		104-014	1.01590	1.00000	.00400		.01190			
		104-038	1.01590	1.00000	.00400		.01190			
	Pleasant Elementary	108-004	1.01590	1.00000	.00400		.01190			
		New Primary "108" in 2013/14 108-005	1.01590	1.00000	.00400		.01190			
	San Luis Coastal Unified	Fairview Sunnyside	112-001	1.00400	1.00000	.00400				
			112-002	1.00400	1.00000	.00400				
			112-005	1.00400	1.00000	.00400				
			112-006	1.00400	1.00000	.00400				
			112-007	1.00400	1.00000	.00400				
			112-009	1.00400	1.00000	.00400				
			112-011	1.00400	1.00000	.00400				
			112-012	1.00400	1.00000	.00400				
112-013			1.01392	1.00000	.00400				.00992	
112-014			1.00400	1.00000	.00400					
112-015			1.00400	1.00000	.00400					
112-016			1.01392	1.00000	.00400				.00992	
112-018			1.01392	1.00000	.00400				.00992	
112-020			1.00400	1.00000	.00400					
112-021	1.01392	1.00000	.00400				.00992			

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	San Luis Coastal Unified (cont'd) Bellvue/Santa Fe	112-022	1.00400	1.00000	.00400				
		112-023	1.01392	1.00000	.00400				.00992
		112-025	1.00400	1.00000	.00400				
		112-030	1.00400	1.00000	.00400				
		112-032	1.00400	1.00000	.00400				
		112-034	1.01392	1.00000	.00400				.00992
		112-036	1.01392	1.00000	.00400				.00992
		112-038	1.00400	1.00000	.00400				
		112-040	1.00400	1.00000	.00400				
		112-041	1.01392	1.00000	.00400				.00992
		112-044	1.01392	1.00000	.00400				.00992
	Laguna	112-045	1.00400	1.00000	.00400				
		112-047	1.00400	1.00000	.00400				
		112-049	1.00400	1.00000	.00400				
		112-050	1.00400	1.00000	.00400				
		112-053	1.00400	1.00000	.00400				
	S L Coastal Unif-Los Ranchos	112-054	1.00400	1.00000	.00400				
		112-056	1.00400	1.00000	.00400				
		112-057	1.00400	1.00000	.00400				
		112-058	1.00400	1.00000	.00400				
	Bellvue/Santa Fe	112-059	1.00400	1.00000	.00400				
		112-060	1.00400	1.00000	.00400				
		112-062	1.00400	1.00000	.00400				
	Los Ranchos Sunnyside	112-063	1.00400	1.00000	.00400				
		112-065	1.00400	1.00000	.00400				
		112-067	1.00400	1.00000	.00400				
		112-068	1.00400	1.00000	.00400				
112-069		1.00400	1.00000	.00400					
112-070		1.00400	1.00000	.00400					
112-073		1.00400	1.00000	.00400					
112-074	1.00400	1.00000	.00400						

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Los Ranchos	112-075	1.00400	1.00000	.00400				
	Sunnyside	112-076	1.00400	1.00000	.00400				
			112-077	1.00400	1.00000	.00400			
	San Luis Coastal Unified	112-078	1.00400	1.00000	.00400				
			112-079	1.00400	1.00000	.00400			
	Los Ranchos	112-084	1.00400	1.00000	.00400				
			112-085	1.00400	1.00000	.00400			
	Laguna	112-086	1.00400	1.00000	.00400				
			112-092	1.00400	1.00000	.00400			
			112-093	1.00400	1.00000	.00400			
			112-094	1.01392	1.00000	.00400			.00992
	Avila	112-095	1.01392	1.00000	.00400				.00992
			112-096	1.00400	1.00000	.00400			
	Sunnyside	112-097	1.00400	1.00000	.00400				
			112-098	1.00400	1.00000	.00400			
			112-099	1.00400	1.00000	.00400			
			112-100	1.00400	1.00000	.00400			
	Laguna	112-101	1.00400	1.00000	.00400				
			112-102	1.00400	1.00000	.00400			
	Los Ranchos	112-103	1.00400	1.00000	.00400				
		112-104	1.00400	1.00000	.00400				

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds	
County	San Miguel Elementary	114-020	1.06003	1.00000	.00400		.01190	.04413		
	New Primary "114" in 2013/14	114-021	1.06003	1.00000	.00400		.01190	.04413		
			114-022	1.06003	1.00000	.00400		.01190	.04413	
			114-023	1.06003	1.00000	.00400		.01190	.04413	
			114-024	1.06003	1.00000	.00400		.01190	.04413	
			114-025	1.06003	1.00000	.00400		.01190	.04413	
			114-026	1.06003	1.00000	.00400		.01190	.04413	
			114-027	1.06003	1.00000	.00400		.01190	.04413	
			114-028	1.06003	1.00000	.00400		.01190	.04413	
			114-029	1.06003	1.00000	.00400		.01190	.04413	
			114-030	1.06003	1.00000	.00400		.01190	.04413	
			114-031	1.06003	1.00000	.00400		.01190	.04413	
			114-032	1.06003	1.00000	.00400		.01190	.04413	
			114-033	1.06003	1.00000	.00400		.01190	.04413	
			114-034	1.06003	1.00000	.00400		.01190	.04413	
			114-035	1.06003	1.00000	.00400		.01190	.04413	
			114-036	1.06003	1.00000	.00400		.01190	.04413	
			114-037	1.06003	1.00000	.00400		.01190	.04413	
			114-038	1.06003	1.00000	.00400		.01190	.04413	
			114-039	1.06003	1.00000	.00400		.01190	.04413	
		114-040	1.06003	1.00000	.00400		.01190	.04413		
	Santa Maria Elementary/High	116-000	1.04922	1.00000	.00400		.04522			
	Shandon Unified	119-001	1.00400	1.00000	.00400					
		119-002	1.03170	1.00000	.00400				.02770	
		119-005	1.00400	1.00000	.00400					
		119-006	1.00400	1.00000	.00400					
		119-009	1.00400	1.00000	.00400					
		119-010	1.00400	1.00000	.00400					
		119-011	1.03170	1.00000	.00400				.02770	

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2013-2014**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Shandon Unified (cont'd)	119-012	1.00400	1.00000	.00400				
		119-013	1.00400	1.00000	.00400				
	Templeton Unified	126-001	1.00400	1.00000	.00400				
		126-002	1.00400	1.00000	.00400				
		126-004	1.00400	1.00000	.00400				
		126-006	1.00400	1.00000	.00400				
		126-007	1.00400	1.00000	.00400				
		126-008	1.00400	1.00000	.00400				
		126-009	1.00400	1.00000	.00400				
		126-010	1.00400	1.00000	.00400				
		126-012	1.00400	1.00000	.00400				
		126-013	1.00400	1.00000	.00400				
		126-014	1.00400	1.00000	.00400				
		126-018	1.00400	1.00000	.00400				
		126-019	1.00400	1.00000	.00400				
		126-022	1.00400	1.00000	.00400				
		126-023	1.00400	1.00000	.00400				
		126-024	1.00400	1.00000	.00400				
		126-025	1.00400	1.00000	.00400				
	126-026	1.00400	1.00000	.00400					
	126-027	1.00400	1.00000	.00400					
	126-028	1.00400	1.00000	.00400					